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UNITED STATES DEPARTMENT OF AGRICULTURE  
AGRICULTURAL MARKETING ADMINISTRATION

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## MEAT CUTTING AND PRICING METHODS

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U.S.D.A.  
LMB

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AGRICULTURE  
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## THE PROBLEM OF MEAT CUTTING AND PRICING

The retail meat business differs from other lines of retailing in that much of the goods handled must be divided by the retailer into smaller units before being sold to consumers, and the different units thus obtained are sold at widely different prices because of differences in the demand for them. In other words, the various retail cuts obtained from the side of a beef carcass do not sell at the same price per pound because of differences in the relative demand for various cuts, due to differences in quality or suitability for consumers' use. Porterhouse steak, for instance, usually sells for a higher price per pound than round steak or chuck roast. Not only does the demand of consumers for the various cuts differ as between cuts but the relationship of the demand for some cuts to that for other cuts usually changes seasonally. The demand for meats suitable for broiling, for instance, is usually greater in relation to that for roasts during hot weather than it is during cold weather.

The nature of the commodities handled, therefore, together with the variations in the demand for them makes the retail meat dealer's problem of pricing his products more difficult than that of dealers in other commodities. His prices necessarily cannot be maintained far out of line with those of his competitors for products of similar grade and they must be high enough to return a gross margin sufficient to cover all costs, including overhead and operating expenses. To obtain a given gross margin, he must know how to price the individual cuts so as to insure the proper relationship between all prices and yet maintain his competitive position.

A number of cutting tests have been conducted to determine the approximate yields of the various retail cuts obtained from beef, veal and lamb carcasses, and of the wholesale cuts from a hog carcass. Numerous price studies to ascertain the usual relationships between the prices of the different cuts from a carcass have also been made. Using the information thus obtained, tables have been prepared showing how wholesale and retail prices for the different cuts of fresh beef, lamb, veal and pork can be readily determined so as to realize a given gross percentage margin on the basis of either costs or sales. These tables, with instructions as to their use, are presented herein for the convenience of meat retailers and students of meat marketing.

Gross margins are generally determined and expressed in terms of a percentage of sales receipts or of cost price, and also in terms of actual mark-up in cents per pound. The table appearing on the last page of this booklet shows the percentage gross margin computed on the selling price which would be equivalent to a given margin computed on cost price, and vice versa. For example, a margin of 30 percent on cost is equivalent to 23.08 percent of sales, whereas a margin of 30 percent on sales is equivalent to 42.86 percent on cost.

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NOTE: Steer beef carcasses now referred to as Commercial grade heretofore have been designated as Medium grade.

Approximate percentages of wholesale and trimmed retail cuts in a beef carcass  
according to grade and style of cutting

1

Cut	Chicago style of cutting			Cut	New York style of cutting		
	Choice grade	Good grade	Medium grade		Choice grade	Good grade	Medium grade
Porterhouse steak	6.40	6.75	7.10	Porterhouse steak	6.50	6.80	7.00
Sirloin steak	7.85	8.00	8.40	Sirloin steak	6.75	7.25	7.50
Lean trimmings	.60	.75	1.25	Lean trimmings	.58	.70	1.20
Shop fat, mostly	2.65	1.50	.25	Shop fat, mostly	2.67	1.25	.30
Total loin	17.50	17.00	17.00	Total loin	16.50	16.00	16.00
Kidney	.25	.30	.40	Kidney	.25	.30	.40
Suet	3.75	3.20	2.10	Suet	3.75	3.20	2.10
Total kidney and suet	4.00	3.50	2.50	Total kidney and suet	4.00	3.50	2.50
Round steak	11.00	12.50	13.20	Top round	3.35	3.75	4.25
Heel of round	2.55	3.00	3.60	Bottom round	4.25	4.85	5.85
Boneless rump	2.80	3.00	3.40	Top sirloin	4.50	4.80	5.25
Lean trimmings	.80	.65	.50	Boneless rump	3.05	3.45	3.80
Stew meat	1.20	1.00	.60	Lean trimmings	.63	.50	.25
Waste - mostly bone	3.65	3.85	4.20	Stew meat	1.82	1.75	1.10
Total round	22.00	24.00	25.50	Waste - mostly bone	5.40	5.90	6.00
Flank steak	.68	.65	.60	Total round	23.00	25.00	26.50
Lean trimmings	.32	.35	.45	Flank steak	.68	.65	.60
Stew meat	.90	.95	1.50	Lean trimmings	.13	.15	.25
Cod and shop fat	2.60	1.55	.45	Stew meat	1.09	1.15	1.70
Total flank	4.50	3.50	3.00	Cod and shop fat	2.60	1.55	.45
Total hindquarter 1 rib	48.00	48.00	48.00	Total flank	4.50	3.50	3.00
Rib - 1st 5 ribs	5.90	5.75	5.50	Total hindquarter 1 rib	48.00	48.00	48.00
Blade rib-2 ribs	3.40	3.25	3.10	Rib - 1st 6 ribs	6.40	6.25	6.05
Waste-bone and fat	.70	.50	.40	Blade rib - 2 ribs	2.85	2.65	2.50
Total rib	10.00	9.50	9.00	Waste -bone and fat	.75	.60	.45
Chuck, round bone	5.00	5.10	5.25	Total rib	10.00	9.50	9.00
Chuck, rib cut	10.25	10.50	10.94	Cross rib	4.60	4.75	4.80
Lean trimmings	.95	.85	.70	Chuck steak or roast	7.10	7.95	8.10
Stew meat	6.00	6.15	6.75	Lean trimmings	1.45	1.40	1.30
Waste - mostly bone	4.80	5.90	6.36	Stew meat	5.89	6.00	7.30
Total chuck and shank	27.00	28.50	30.00	Waste - mostly bone	4.96	6.40	7.00
Plate or navel	7.00	7.00	6.90	Total chuck and shank	24.00	26.50	28.50
Brisket, bone in	5.25	5.00	4.65	Navel	6.10	5.75	5.45
Lean trimmings	1.50	1.25	.85	Brisket, bone in	5.25	5.00	4.75
Shop fat	1.25	.75	.60	Corner piece	2.00	1.80	1.65
Total plate and brisket	15.00	14.00	13.00	Thick plate	1.60	1.45	1.35
Total forequarter - 12 ribs	52.00	52.00	52.00	Lean trimmings	1.51	1.20	.75
Hindquarter - 1 rib				Shop fat	1.54	.80	.55
Trimmed retail cuts	31.28	33.90	36.30	Total plate and brisket	18.00	16.00	14.50
Lean trimmings	1.72	1.75	2.20	Total forequarter - 12 ribs	52.00	52.00	52.00
Stew meat and kidney	2.35	2.25	2.50	<b>Summary of carcass yields</b>			
Suet, cod and shop fat	9.00	6.25	2.80	Hindquarter - 1 rib	29.08	31.55	34.25
Waste and shrinkage	3.65	3.85	4.20	Trimmed retail cuts	1.34	1.35	1.70
Total	48.00	48.00	48.00	Lean trimmings	3.16	3.20	3.20
Forequarter - 12 ribs				Stew meat and kidney	9.02	6.00	2.85
Trimmed retail cuts	36.80	36.60	36.34	Suet, cod and shop fat	5.40	5.90	6.00
Lean trimmings	2.45	2.10	1.55	Waste and shrinkage	5.40	5.90	6.00
Stew meat	6.00	6.15	6.75	Total	48.00	48.00	48.00
Shop fat	1.25	.75	.60	Forequarter - 12 ribs			
Waste and shrinkage	5.50	6.40	6.76	Trimmed retail cuts	35.90	35.60	34.65
Total	52.00	52.00	52.00	Lean trimmings	2.96	2.60	2.05
Carcass				Stew meat	5.89	6.00	7.30
Trimmed retail cuts	68.08	70.50	72.64	Shop fat	1.54	.80	.55
Lean trimmings	4.17	3.35	3.75	Waste and shrinkage	5.71	7.00	7.45
Stew meat and kidney	8.35	8.40	9.25	Total	52.00	52.00	52.00
Suet, cod and shop fat	10.25	7.00	3.40	Carcass			
Waste and shrinkage	9.15	10.25	10.96	Trimmed retail cuts	64.98	67.15	68.90
Total	100.00	100.00	100.00	Lean trimmings	4.30	3.95	3.75
				Stew meat and kidney	9.05	9.20	10.50
				Suet, cod and shop fat	10.56	6.80	3.40
				Waste and shrinkage	11.11	12.90	13.45
				Total	100.00	100.00	100.00

Approximate percentage of wholesale cuts in a beef steer carcass

New York style of cutting

Cut	: Choice grade	: Good grade	: Medium grade
Round	23	25	26½
Flank	4½	3½	3
Loin - 1 rib	20½	19½	18½
Sirloin	9	8	8
Short loin	7½	8	8
Kidney and suet	4	3½	2½
Total hindquarter	48	48	48
Rib - 8 ribs, short cut	10	9½	9
New York, neck or chuck	15½	17½	19
Shoulder and shank	8½	9	9½
Plate	10½	9½	8½
Brisket	7½	6½	6
Total forequarter - 12 ribs	52	52	52

Chicago style of cutting

Round	22	24	25½
Flank	4½	3½	3
Loin - 1 rib	21½	20½	19½
Sirloin	10	9	9
Short loin	7½	8	8
Kidney and suet	4	3½	2½
Total hindquarter	48	48	48
Rib - 7 ribs, long cut	10	9½	9
Square chuck	23	24	25
Shank	4	4½	5
Plate or navel	8½	8	7½
Brisket	6½	6	5½
Total forequarter - 12 ribs	52	52	52

Approximate percentage yields of wholesale and retail 1/  
cuts in a lamb carcass

Name of cut	Choice grade	Good grade	Medium grade
Leg - long cut	32.75	33.75	34.50
Loin chops trimmed	11.50	11.25	10.50
Flank	2.00	1.50	1.25
Kidney and suet	<u>3.75</u>	<u>3.50</u>	<u>2.75</u>
Total loin with K & S	<u>17.25</u>	<u>16.25</u>	<u>14.50</u>
Hindsaddle - 1 rib	<u>50.00</u>	<u>50.00</u>	<u>49.00</u>
Hotel rack - 8 ribs	12.25	11.25	10.25
Breast from rack	<u>6.25</u>	<u>5.25</u>	<u>4.25</u>
Total bracelet	18.50	16.50	14.50
Square chuck - neck on	23.75	25.25	27.25
Brisket	4.25	4.00	3.50
Shank	<u>3.50</u>	<u>4.25</u>	<u>5.75</u>
Total short forequarter *	<u>31.50</u>	<u>33.50</u>	<u>36.50</u>
Foresaddle - 12 ribs	<u>50.00</u>	<u>50.00</u>	<u>51.00</u>

Other combinations

Back -loin and bracelet	35.75	32.75	29.00
Leg -long cut	32.75	33.75	34.50
Short forequarter *	31.50	33.50	36.50
Leg -long cut	32.75	33.75	34.50
Loin and rib chops trimmed	23.75	22.50	20.75
Square chuck - neck off	19.50	20.50	21.75
Neck	4.25	4.75	5.50
Shank	3.50	4.25	5.75
Breast from chuck	4.25	4.00	3.50
Breast from rack	6.25	5.25	4.25
Flank	<u>2.00</u>	<u>1.50</u>	<u>1.25</u>
Total stew	<u>20.25</u>	<u>19.75</u>	<u>20.25</u>
Kidney and suet	<u>3.75</u>	<u>3.50</u>	<u>2.75</u>
Total	<u>100.00</u>	<u>100.00</u>	<u>100.00</u>

1/ Trimmed retail cuts.

\* Short forequarter or full chuck.

Approximate percentage yield of wholesale and retail cuts of veal in a carcass

U. S. Good Grade veal carcass - skin off

Name of cut	% of carcass	% of hindquarter 1 rib	% of forequarter 12 rib
Cutlet	14.00	28.57	
Rump*	14.50	29.59	
Boneless shank meat	4.00	8.16	
Shank bone	6.00	12.25	
Shank	10.00	20.41	
Shrinkage and waste	.50	1.02	
Leg with rump	<u>39.00</u>	<u>79.59</u>	
Loin chops - 1 rib	7.50	15.31	
Suet	1.25	2.55	
Kidney	.50	1.02	
Flank	.75	1.53	
Total loin with K & S and flank	<u>10.00</u>	<u>20.41</u>	
Total hindquarter - 1 rib	<u>49.00</u>	<u>100.00</u>	
Rib chop - 8 ribs	<u>7.50</u>		<u>14.71</u>
Breast	<u>11.75</u>		<u>23.04</u>
Shoulder - 4 ribs	<u>21.25</u>		<u>41.67</u>
Neck	<u>5.00</u>		<u>9.80</u>
Boneless shank meat	2.00	3.92	
Shank bone	<u>2.50</u>	<u>4.90</u>	
Shank	<u>4.50</u>		<u>8.82</u>
Shrinkage and waste	<u>1.00</u>		<u>1.96</u>
Total chuck-forequarter less rack	<u>43.50</u>		<u>85.29</u>
Total forequarter - 12 ribs	<u>51.00</u>		<u>100.00</u>

When shoulder blade and shank are lifted the following percentages are applied

Rib - 8 ribs	<u>7.50</u>	<u>14.71</u>
Breast	<u>11.75</u>	<u>23.04</u>
Shoulder blade and shank	<u>18.75</u>	<u>36.76</u>
Under cut shoulder - 4 ribs	<u>7.00</u>	<u>13.73</u>
Neck	<u>5.00</u>	<u>9.80</u>
Shrinkage and waste	<u>1.00</u>	<u>1.96</u>
Total chuck-forequarter less rack	<u>43.50</u>	<u>85.29</u>
Total forequarter - 12 ribs	<u>51.00</u>	<u>100.00</u>

\* Rump and loin separated at hip bone.

1/  
Approximate percentages of carcass wholesale cuts and products in  
100 pounds of live hog

Item	Live weight range in pounds					
	180 - 250			250 - 290		
	Carcass 1/ weight range in pounds					
: 125-180 : 124-178 : 122-173 : 121-170 : 188-212 : 175-203						
: Choice : Choice : : : Choice 3/ :						
: Lard : Meat : Good : Medium : Lard : Good						
: type : type : : : type : :						
Belly - sweet pickle	11.20	10.65	9.35	9.30	--	--
Belly - dry salt	--	--	--	--	18.20	14.80
Loins	8.90	9.95	10.25	10.50	8.45	9.00
Hams	13.30	13.80	14.25	14.25	13.40	13.90
New York shoulder 1 1/2 rib	10.75	11.25	11.80	11.90	9.75	11.65
Jowl	1.85	1.50	1.50	1.20	2.00	1.80
Spare ribs	1.55	1.70	1.90	2.05	1.35	1.65
Neckbones	.85	1.00	1.10	1.25	.65	.90
Feet	1.85	2.00	2.35	2.35	1.45	2.10
Tail	.20	.20	.25	.25	.10	.15
Lean trimmings	2.50	3.00	3.00	3.10	1.95	1.50
Fat trimmings	7.35	6.30	5.75	5.40	5.80	4.75
Rough fat backs 4/	9.75	7.50	6.10	4.85	8.65	6.45
Cutting shrinkage	1.25	1.15	1.00	1.00	1.25	1.35
Total carcass 1/	71.30	70.00	68.60	67.40	73.00	70.00
Liver	1.40	1.40	1.50	1.55	1.40	1.45
Heart	.25	.25	.25	.30	.35	.35
Kidney	.20	.20	.25	.25	.20	.30
Head	4.60	4.65	4.85	5.20	4.05	5.65
Leaf fat	2.15	2.05	1.50	1.60	2.40	2.40
Scrap leaf fat	.15	.15	.10	.10	.20	.30
Caul fat	.50	.55	.40	.50	.35	.35
Ham facing	.30	.35	.40	.45	.55	.25
Killing shrinkage and other products	19.15	20.40	22.15	22.65	17.50	18.95
Total live hog	100.00	100.00	100.00	100.00	100.00	100.00
Lard yield 5/	15.50	12.75	10.25	9.20	14.00	10.75

1/ Leaf fat, ham facings, kidney and head removed.

2/ Carcass cut so as to produce dry salt bellies.

3/ Extra fat hogs.

4/ Commercial fat backs should weigh 6 pounds or over after trimming, otherwise they are used as lard. Trimmings amount to about 2 pounds on lightweight fat backs and 3 pounds on heavier ones.

5/ Lard yield - Choice grade - leaf fat 94%; fat backs 80%; caul 65%; trimmings 70%; ham facing 75%; Good and Medium grade leaf fat 90%; fat backs 75%; caul 60%; trimmings 65%; ham facings 70%.

Range of back fat thickness and approximate percentages  
of wholesale cuts in a pork carcass 1/

Item	Live weight range in pounds						
	180 - 250			250 - 290 2/			
	Carcass weight range in pounds						
	128-180	124-178	122-173	121-170	188-212	175-203	
Choice type	Choice type	Good type	Medium type	Choice 3/ Lard type	Medium type	Lard type	Good type
Range of back fat thickness in inches 4/	1 $\frac{1}{4}$ - 2	1 - 1 $\frac{3}{4}$	$\frac{3}{4}$ - 1 $\frac{1}{2}$	$\frac{1}{2}$ - 1	1 $\frac{3}{4}$ - 2 $\frac{1}{2}$	2 $\frac{1}{4}$ - 3 $\frac{1}{2}$	1 $\frac{1}{4}$ - 1 $\frac{3}{4}$
Belly - sweet pickle	15.70	15.20	13.65	13.80	--	--	--
Belly - dry salt	--	--	--	--	24.95	21.15	
Loins	12.50	14.20	14.95	15.60	11.55	12.85	
Hams	18.65	19.70	20.75	21.15	18.35	19.85	
Shoulders 5/	15.10	16.10	17.20	17.65	15.35	16.60	
Jowl	2.60	2.15	2.20	1.80	2.75	2.60	
Spare ribs	2.20	2.45	2.75	3.00	1.90	2.40	
Neckbones	1.20	1.40	1.60	1.85	.85	1.30	
Feet	2.60	2.85	3.45	3.50	2.00	2.95	
Tail	.30	.30	.35	.35	.15	.20	
Lean trimmings	3.50	4.35	4.35	4.60	2.70	2.15	
Fat trimmings	10.30	9.00	8.40	8.00	7.95	6.80	
Rough fat backs 6/	13.65	10.70	8.90	7.20	11.80	9.20	
Cutting shrinkage	1.70	1.60	1.45	1.50	1.70	1.95	
Total	100.00	100.00	100.00	100.00	100.00	100.00	100.00

1/ Leaf fat, ham facings, kidney and head removed.

2/ Carcasses cut so as to produce dry salt bellies.

3/ Extra fat carcasses.

4/ Thickness of fat measured over first vertebrae back of last rib.

5/ New York style skinned shoulder 1  $\frac{1}{2}$  ribs.

6/ Commercial fat backs should weigh 6 pounds or over after trimming, otherwise they are used for lard. The trimmings amount to about 2 pounds on the lightweight fat backs and about 3 pounds on heavier ones.

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**UNITED STATES DEPARTMENT OF AGRICULTURE**

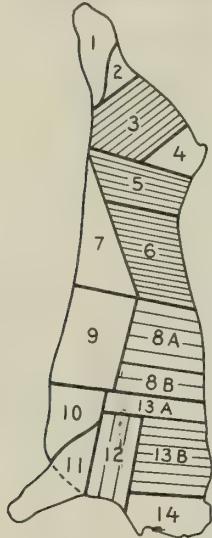
Agricultural Marketing Administration

WASHINGTON, D.C.

# RETAIL MEAT-CUTTING METHODS

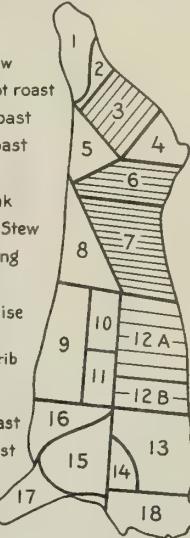
## BEEF

### CHICAGO METHOD



1. Shank - Stew
  2. Heel of round - Stew
  3. Full round - Steak
  4. Boneless rump - Roast
  5. Sirloin - Steak
  6. Porterhouse - Steak
  7. Flank - Steak and Stew
  8. Prime rib - 7 rib  
A-Prime rib roast - 5 rib  
B-Blade roast - 2 rib
  9. Navel - Stew, Boiling
  10. Brisket - Boiling
  11. Fore shank - Stew
  12. Chuck round bone - Pot roast
  13. Chuck - Straight cut  
A-Chuck blade - Roast  
B-Chuck - Steak
  14. Neck - Stew
- Ground meat from lean trimmings

### NEW YORK METHOD

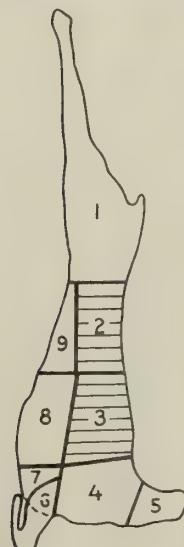


1. Shank - Stew
  2. Heel of round - Stew
  3. Round - Steaks, Pot roast
  4. Boneless rump - Roast
  5. Top sirloin - Pot roast
  6. Sirloin - Steak
  7. Porterhouse - Steak
  8. Flank - Steak and Stew
  9. Navel - Stew, Boiling
  10. Thick plate - Stew
  11. Corner piece - Braise
  12. Prime rib - 8 rib  
A-Prime rib roast - 6 rib  
B-Blade roast - 2 rib
  13. Chuck - Pot roast
  14. Top chuck - Pot roast
  15. Cross rib - Pot roast
  16. Brisket - Boiling
  17. Fore shank - Stew
  18. Neck - Stew
- Ground meat from lean trimmings

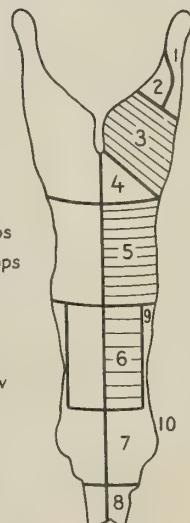
## LAMB

## VEAL

### STANDARD METHOD



1. Leg - Roast
2. Loin - 1 rib, Chops
3. Rack - 8 rib, Chops
4. Sq. chuck - Roast
5. Neck - Stew
6. Shank - Stew
7. Brisket - Stew
8. Breast - Stew
9. Flank - Stew



1. Shank - Stew
2. Heel - Stew
3. Round - Cutlet
4. Rump - Roast
5. Loin - 1 rib, Chops
6. Rack - 8 rib, Chops
7. Chuck - Roast
8. Neck - Stew
9. Breast - Stew
10. Fore shank - Stew

DIRECTIONS FOR USING RETAIL MEAT PRICING CHART

STEER CARCASS - U. S. CHOICE GRADE NEW YORK STYLE OF CUTTING

1. Determine average wholesale carcass cost per 100 pounds of Choice Grade Steer Beef, for which retail prices are to be computed.
2. Determine the necessary or desired gross margin, either in percentage or actual mark-up per pound on a carcass basis. Example:-
  - (a) Wholesale carcass cost \$15.00 per 100 pounds.
  - (b) If the desired gross margin in percent of sales is 25% then the wholesale cost of the carcass equals 75% of sales receipts.  
$$100 - 25\% = 75\%$$
$$\$15.00 + 75 = \$20.00$$
, the anticipated retail sales return of all the cuts in 100 pounds of carcass.
  - (c) If the desired mark-up per pound is  $\frac{1}{2}\%$  or \$5.00 per 100 pounds of carcass weight, then the sum of the wholesale cost and the mark-up equals the expected sales return:  $\$15.00 + \$5.00 = \$20.00$
3. Locate the column on the chart headed \$20.00.

4. The prices in this column indicate the selling price of each cut as listed on the chart. If each cut is retailed at the indicated prices, the total retail sales receipts should amount to \$20.00. Since the carcass cost \$15.00 per 100 pounds, then the gross margin is 5.00 or 25% of the sales or a mark-up differential of  $\frac{1}{4}\%$  per pound based on carcass weight.

5. If some of the retail prices are out of line with the general retail market, adjustments are made as follows:

Under the column where the expected sales receipts are \$20.00, porterhouse steak is indicated to retail at 46¢ per pound, but if the general market is 43¢, then a reduction of  $\frac{3}{4}\%$  on porterhouse is necessary. To correct for this necessary reduction, yet maintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments, the percentage figure opposite the porterhouse steak is multiplied by the reduction, which is  $\frac{3}{4}\%$  in this case.

Assuming that chuck steak can be increased in price the figure 19.5¢ is divided by 7.10 which represents the percentage of chuck steaks in the carcass.

$19.5 \div 7.10 = 2.75\%$   
In other words, the retail price of chuck steak can be increased  $2 \frac{3}{4}\%$  per pound. By reducing the price of porterhouse steak from 46¢ to 43¢ and increasing the price of chuck steak from 20¢ to  $22 \frac{3}{4}\%$ , the total sales receipts will be the same, namely, \$20.00.

6. The second section of the chart indicates the value per pound of the untrimmed wholesale cuts based upon the retail sale receipts, when the cuts derived from the wholesale cut are sold at the indicated retail prices. Example:

When porterhouse steak is sold at 46¢, sirloin at 34¢ and ground meat at  $2\frac{3}{4}$ ¢, the same amount would be received if the loin containing kidney and suet was sold at  $26\frac{1}{4}$ ¢ per pound, or the loin excluding kidney and suet, was sold at  $32\frac{3}{4}$ ¢ per pound. If the replacement value of a trimmed loin (less kidney and suet) is 29¢, then  $32\frac{3}{4} - 29 = 3\frac{3}{4}$ ¢, the gross margin per pound derived from the replacement loin. The same procedure may be followed for the other wholesale cuts.

7. To determine the replacement cost of cuts when a carcass costs \$15.00 per 100 pounds locate the column headed \$15.00 and the price shown in that column for each wholesale cut indicates the replacement cost of that cut. If these prices are not in line with the general wholesale market, then multiply the percentage of each wholesale cut in the carcass by the actual wholesale cost of the cut. The sum of these values is the carcass cost based on wholesale cut prices. Example:-

Loin (less kidney and suet)	16.5 X 25 = 4.13
Round and flank	27.5 X 15 = 4.12
H. b.	10.0 X 20 = 2.00
Neck and shoulder	24.0 X 15 = 3.60
Plate and brisket	18.0 X 8 = 1.44

\$15.29

The wholesale cost of the cuts at the above prices are equivalent to \$15.29 for 100 pounds of carcass. If the retail cuts from these wholesale cuts are then sold at the same retail prices as for a \$15.00 carcass, plus a \$5.00 mark-up, then the gross margin on these wholesale cut replacements would be \$20.00 - \$15.29 = \$4.71, or the gross margin on the wholesale cut basis is  $29\frac{3}{4}\%$  less than when the straight carcass is used.

8. Assuming the carcass cost \$15.00 and that the general wholesale cut market is the same as the wholesale prices listed in the column headed \$15.00, then all trimmed retail cuts would have an actual cost as indicated by the figures in the column headed \$15.00. If a \$5.00 margin is desired, all of the cuts should be sold at the retail prices in the column headed \$20.00. The difference between individual retail prices for each cut indicates the gross margin per pound for each trimmed retail cut.

## STEER CARCASS - U. S. CHOICE GRADE

## RETAIL MEAT PRICING CHART

Cents per pound for trimmed retail beef cuts

NEW YORK STYLE OF CUTTING  
Directions on opposite page

Name of cut	Trimmed retail cuts										Wholesale carcass cost per 100 pounds or wholesale carcass cost plus desired gross margin										
	\$ of carcass	5.00	6.00	7.00	8.00	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00	24.00
Porterhouse steak	6.50	12	14	16	18	21	23	25	28	30	32	34	37	39	41	44	46	48	51	53	55
Sirloin steak	6.75	9	10	12	14	15	17	19	20	22	24	26	27	29	31	32	34	36	39	42	45
Top round steak	5.35	8	10	11	13	14	16	18	19	21	22	24	25	26	28	30	32	33	35	37	39
Bottom round steak	4.25	8	9	10	12	13	15	16	18	20	21	22	24	25	26	28	30	32	34	36	38
Flank steak	.68	6	7	8	10	11	12	13	14	16	17	18	20	22	23	24	25	26	28	29	30
Top sirloin	4.50	7	8	10	11	13	14	15	17	18	20	21	22	24	25	27	28	29	31	32	34
Boneless rump	3.05	8	10	11	13	14	15	17	18	20	21	22	24	25	27	28	29	30	31	32	34
Rib roast-lit 6 R.	6.40	8	10	11	13	14	16	18	19	21	22	24	26	27	29	30	32	34	35	37	38
Blade roast 2 ribs	2.85	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	24	25
Cross rib	4.60	6	7	8	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Chuck steak	7.10	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Corner piece	2.00	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
Thick plate	1.60	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Navel	6.10	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
Brisket-bone in	5.25	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Ground meat	4.30	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
Boneless stew	8.80	5	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
	78.06	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48
Wholesale cuts																					
Hindquarter 1 rib 48.00*																					
Loin with K & S 20.50																					
Loin - less K & S 16.50*																					
Round and flank 27.50																					
Rib - 8 ribs 10.00																					
N.Y. neck and shoulder																					
Plate & brisket 18.00																					
Forequarter-12 R. 52.00*																					
Carcass per 100# 100.00																					

\* Approximate average value per pound of untrimmed wholesale cuts based on above retail prices

Hindquarter 1 rib 48.00*	52	63	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	25
Loin with K & S 20.50	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	25	25
Loin - less K & S 16.50*	8½	10	11½	12½	13½	14½	15½	16½	17½	18½	19½	20½	21½	22½	23½	24½	25½	26½	27½	28½	29½
Round and flank 27.50	5	5½	6	6½	7	8	9	10	10½	11	12	13	14	15	16	17	18	19	20	21	21
Rib - 8 ribs 10.00	6½	8	9	10½	11½	12½	13½	14½	15½	16½	17½	18½	19½	20½	21½	22½	23½	24½	25½	26½	27½
N.Y. neck and shoulder	24.00	4½	5	6	7	8	8½	9	10½	11½	12½	13	14	15	16	16½	17½	18½	19	20½	21½
Plate & brisket 18.00	3	4	4½	5	6	6½	7	7½	8	9	9½	10½	11½	12½	13½	14½	15½	16	17½	18	18½
Forequarter-12 R. 52.00*	4½	5½	6	7	8	8½	9	10½	11½	12½	13½	14½	15	16	16½	17½	18½	19½	20½	21½	22½
Carcass per 100# 100.00	\$5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	24

\* Not included in total.

DIRECTIONS FOR USING RETAIL MEAT PRICING CHART

10

STEER CARCASS - U. S. GOOD GRADE NEW YORK STYLE OF CUTTING

1. Determine average wholesale carcass cost per 100 pounds of Good Grade Steer Beef, for which retail prices are to be computed.
2. Determine the necessary or desired gross margin, either in percentage or actual mark-up per pound on a carcass basis. Example:-  
 (a) Wholesale carcass cost \$16.00 per 100 pounds.  
 (b) Desired gross margin in percent of sales is  $33 \frac{1}{3}\%$ . Therefore, the wholesale cost of the carcass equals  $66 \frac{2}{3}\%$  of sales receipts.  

$$100 - 33 \frac{1}{3} = 66 \frac{2}{3}$$
  

$$\$16.00 + 66 \frac{2}{3} = \$26.00$$
, the anticipated retail sales return
3. Locate the column on the chart headed \$24.00.
4. The prices in this column indicate the selling price of each cut as listed on the chart. If each cut is retailed at the indicated prices, the total retail sales receipts should amount to \$24.00. Since the carcass cost \$16.00 per 100 pounds, then the gross margin is \$8.00 or  $33 \frac{1}{3}\%$  of the sales or a mark-up differential of  $8\frac{2}{3}\%$  per pound based on carcass weight.
5. If some of the retail prices are out of line with the general retail market, adjustments are made as follows:  
 Under the column where the expected sales receipts are \$24.00, porterhouse steak is indicated to retail at  $49\frac{1}{4}\%$  per pound, but if the general market is  $4\frac{1}{4}\%$ , then a reduction of  $2\frac{1}{4}\%$  on porterhouse is necessary. To correct for this necessary reduction, yet maintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments, the percentage figure opposite the porterhouse steak is multiplied by the reduction, which is  $2\frac{1}{4}\%$  in this case.
6. The second section of the chart indicates the value per pound of the untrimmed wholesale cuts based upon the retail sale receipts, when the cuts derived from the wholesale cut are sold at the indicated retail prices. Example:-

Assuming that chuck steak can be increased in price the figure  $13.6\frac{1}{4}$  is divided by the figure 7.95 which represents the percentage of chuck steak in the carcass.  
 $13.6\frac{1}{4} \div 7.95 = 1.71\frac{1}{4}$   
 In other words, the retail price of chuck steak can be increased  $1\frac{1}{4}\%$  per pound. By reducing the price of porterhouse steak from  $49\frac{1}{4}$  to  $47\frac{1}{4}$  and increasing the price of chuck steak from  $23\frac{1}{4}$  to  $24\frac{3}{4}$ , the total sales receipts will be the same, namely, \$24.00.

7. To determine the replacement cost of cuts when a carcass costs \$16.00 per 100 pounds locate the column headed \$16.00 and the price shown in that column for each wholesale cut indicates the replacement cost of the cut. If these prices are not in line with the general wholesale market, then multiply the percentage of each wholesale cut in the carcass by the actual wholesale cost of the cut. The sum of these values is the carcass cost based on wholesale cuts and meat.
8. Assuming the carcass cost \$16.00 and the price shown in the column headed \$16.00, the difference between the individual retail prices for each cut indicates the gross margin per pound for each trimmed retail cut.

Plate and brisket	$16.0 \times .8 = 1.28$	\$18.48
Rib	$26.5 \times .19 = 5.04$	
Neck and shoulder	$28.5 \times .17 = 4.95$	
Round and flank	$9.5 \times .23 = 2.19$	
Loin (less kidney and suet)	$16.0 \times .32 = 5.12$	
Front and hindquarters	$28.5 \times .17 = 4.95$	
Leg	$26.5 \times .19 = 5.04$	
Shoulder	$16.0 \times .8 = 1.28$	
Brisket	$16.0 \times .8 = 1.28$	
Plate and brisket	$16.0 \times .8 = 1.28$	\$18.48

The wholesale cost of the cuts at the above prices are equivalent to \$18.48 for 100 pounds of carcass. If the retail cuts from these wholesale cuts are then sold at the same retail prices as for a \$16.00 carcass, plus an \$8.00 mark-up, then the gross margin on these wholesale cut replacements would be  $\$24.00 - \$18.48 = \$5.52$ , or the gross margin on the wholesale cut basis is \$2.48 less than when the straight carcass is used.

Assuming the carcass cost \$16.00 and that the general wholesale cut market is the same as the wholesale prices listed in the column headed \$16.00, then all trimmed retail cuts would have an actual cost as indicated by the figures in the column headed \$16.00. If an \$8.00 margin is desired, all of the cuts should be sold at the retail prices in the column headed \$24.00. The difference between the individual retail prices for each cut indicates the gross margin per pound for each trimmed retail cut.

STEER CARCASS - U. S. GOOD GRADE

## RETAIL MEAT PRICING CHART

Santa was round from trimmed white hair and

Trimmed retail cuts	Wholesale carcass cost per 100 pounds, or wholesale carcass cost plus desired gross margin
Name of cut	% of carcass
Porterhouse steak	6.80
Sirloin steak	7.25
Top round steak	3.75
Bottom round	4.85
Flank steak	.65
Top sirloin	1.80
Boneless rump	3.45
Blade roast-lst 6 lbs	6.25
Blade roast-2 ribs	2.65
Gross rib	4.75
Chuck steak	7.95
Cornner piece	1.80
Thick plate	1.45
Laval	5.75
Stripped bone-in	5.00
Around meat	3.95
Boneless stew	8.90
	3.90
	3.80
	3.70
	3.60
	3.50
	3.40
	3.30
	3.20
	3.10
	3.00
	2.90
	2.80
	2.70
	2.60
	2.50
	2.40
	2.30
	2.20
	2.10
	2.00
	1.90
	1.80
	1.70
	1.60
	1.50
	1.40
	1.30
	1.20
	1.10
	1.00
	.90
	.80
	.70
	.60
	.50
	.40
	.30
	.20
	.10
	.00

80

Approximate average value per pound of untrimmed wholesale cuts based on above retail prices

Roundquarter - 1 R.	48.00*
Loin with K & S	19.50
Loin less K & S	16.00*
Shoulder round and flank	28.50
Rib - 8 ribs	9.50
L. Y. neck and shoulder	26.50
Plate & brisket	16.00
Forequarter - 12 R.	52.00*
Parscass per 100# 100.00	\$5.67

Not included in total.

## STEER CARCASS - U. S. MEDIUM GRADE NEW YORK STYLE OF CUTTING

1. Determine average wholesale carcass cost per 100 pounds of Medium Grade Steer Beef, for which retail prices are to be computed.
2. Determine the necessary or desired gross margin, either in percentage or actual mark-up per pound on a carcass basis. Example:-
  - (a) Wholesale carcass cost \$12.00 per 100 pounds.
  - (b) If the desired gross margin in percent of sales is 25% then the wholesale cost of the carcass equals 75% of sales receipts.  
 $100\% - 25 = 75\%$   
 $\$12.00 + 75 = \$16.00$ , the anticipated retail sales return of all the cuts in 100 pounds of carcass.
  - (c) If the desired mark-up per pound is  $\frac{1}{4}$ ¢ or \$4.00 per 100 pounds of carcass weight, then the sum of the wholesale cost and the mark-up equals the expected sales return:  $\$12.00 + \$4.00 = \$16.00$
3. Locate the column on the chart headed \$16.00.

4. The prices in this column indicate the selling price of each cut as listed on the chart. If each cut is retailed at the indicated prices, the total retail sales receipts should amount to \$16.00. Since the carcass cost \$12.00 per 100 pounds then the gross margin is \$4.00 or 25% of the sales or a mark-up differential of  $\frac{1}{4}$ ¢ per pound based on carcass weight.

5. If some of the retail prices are out of line with the general retail market, adjustments are made as follows:

Under the column where the expected sales receipts are \$16.00, porterhouse steak is indicated to retail at 32¢ per pound, but if the general market is 29¢, then a reduction of 3¢ on porterhouse is necessary. To correct for this necessary reduction, yet maintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments, the percentage figure opposite the porterhouse steak is multiplied by the reduction, which is 3¢ in this case.

Assuming that chuck steak and blade roast can be increased in price the figure 21.0¢ is divided by 10.60 which represent the sum of the percentages of chuck steak and blade roast in the carcass.

$$21.0 \div 10.60 = 1.98\%$$

In other words, the retail price of chuck steak and blade roast can be increased 1.98¢ per pound. By reducing the price of porterhouse steak from 32¢ to 29¢ and increasing the price of the chuck steak and blade roast from 16¢ to 18¢, the total sales receipts will be the same, namely, \$16.00.

6. The second section of the chart indicates the value per pound of the untrimmed wholesale cuts based upon the retail sale receipts, when the cuts derived from the wholesale cut are sold at the indicated retail prices. Example:-

When porterhouse steak is sold at 32¢, sirloin at 28¢, and ground meat at 1½¢, the same amount of money would be received if the loin containing kidney and suet was sold at  $2\frac{1}{2}\frac{1}{4}$ ¢ per pound, or the loin excluding kidney and suet was sold at  $27\frac{1}{4}\frac{1}{4}$ ¢ per pound. If the replacement value of a trimmed loin (less kidney and suet) is 2½, then  $27\frac{1}{4} - 2\frac{1}{2} = 4\frac{1}{4}$ ¢, the gross margin per pound derived from the replacement loin. The same procedure may be followed for the other wholesale cuts.

7. To determine the replacement cost of cuts when a carcass costs \$12.00 per 100 pounds locate the column headed \$12.00 and the price shown in that column for each wholesale cut indicates the replacement cost of that cut. If these prices are not in line with the general wholesale market, then multiply the percentage of each wholesale cut in the carcass by the actual wholesale cost of the cut. The sum of these values is the carcass cost based on wholesale cut prices. Example:-

Loin (less kidney and suet)	16.0	10	=	\$3.20
Round and flank	29.5	11	=	3.25
Rib	9.0	13	=	1.17
Fore and shoulder	28.5	9	=	2.57
Plate and brisket	14.5	8	=	1.16
				\$11.35

The wholesale cost of the cuts at the above prices are equivalent to \$11.35 for 100 pounds of carcass. If the retail cuts from these wholesale cuts are then sold at the same retail prices as for a \$12.00 carcass, plus a \$1.00 mark-up, then the gross margin on these wholesale cut replacements would be \$16.00 - \$11.35 = \$4.65, or the gross margin on the wholesale cut basis is 65¢ more than when the straight carcass is used.

g. Assuming the carcass cost \$12.00 and that the general wholesale cut market is the same as the wholesale prices listed in the column headed \$12.00, then all trimmed retail cuts would have an actual cost as indicated by the figures in the column headed \$12.00. If a \$4.00 margin is desired, all of the cuts should be sold at the retail prices in the column headed \$16.00. The difference between the individual retail prices for each cut indicates the gross margin per pound for each trimmed retail cut.

STTER CARCASS - U.S. MEDIUM GRADE

ESTATE PLANNING CHART

Cents per pound for trimmed retail beef cuts

**NEW YORK STYLE OF CUTTING  
Directions on opposite page**

Trimmed retail cuts		Wholesale carcass cost per 100 pounds, or wholesale carcass cost plus desired gross margin											
Name of cut	% of car- cass	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Porterhouse steak	7.00	10	12	14	16	18	20	22	24	26	28	30	32
Steak	7.50	8	10	11	13	14	16	18	21	22	24	26	27
Sirloin steak	6.00	8	10	11	13	14	16	17	19	21	22	24	26
Top round steak	4.25	6	8	9	11	12	14	15	17	18	20	21	23
Bottom round	5.85	8	9	11	12	14	15	17	18	20	22	23	24
Flank steak	6.80	7	8	10	11	13	14	16	17	18	20	21	24
Pop sirloin	5.25	7	8	10	11	13	14	15	17	18	20	21	23
Sirloin rump	3.80	6	7	9	10	11	12	13	14	16	17	18	20
Blade roast-lst 6 R.	6.05	7	8	9	10	11	12	13	14	16	17	18	20
Blade roast-2 ribs	5.50	7	8	9	10	11	12	13	14	15	16	17	19
Cross rib	4.80	6	7	8	9	10	11	12	13	14	15	16	17
Chuck steak	6.10	5	6	7	8	9	10	11	12	13	14	15	16
Corner piece	1.65	5	6	7	8	9	10	11	12	13	14	15	16
Thick plate	1.35	3	4	5	6	7	8	9	10	11	12	13	14
Havel-k-bone in	5.45	4	5	6	7	8	9	10	11	12	13	14	15
Ground meat	3.75	5	5	6	7	8	9	10	11	12	13	14	15
Briquet-bone in	4.75	4	5	6	7	8	9	10	11	12	13	14	15
Rib - 8 ribs	9.00	6	7	8	9	10	11	12	13	14	15	16	17
Carcass	10.10	5	6	7	8	9	10	11	12	13	14	15	16
Wholesale cuts		82.75											
Approximate average value per pound of untrimmed wholesale cuts based on above retail prices													
Hindquarter - 1 R. 45.00*		6	7½	8¾	9½	11	12½	14½	16	17	18½	20½	22
Join with K & S 18.50		7	9	10	11½	13	14½	16	17½	18	20½	22	23
Join less K & S 16.00*		8	10½	11½	12½	15	17	18½	20½	22½	23½	24	25
Round and flank		29.50	5½	6½	7½	8½	9½	10½	11½	12½	14	15	16
Rib - 8 ribs		9.00	6	7	8	9	10½	11½	12½	14	15	16	17
I. T. neck and shoulder		28.50	4	4½	5½	6½	7	7½	8½	9½	10	10½	11½
Plate & brisket		14.50	3	3½	4½	5	5½	6½	7	8	8½	9	10
Porquarter-12 R. 52.00*		4	4½	5½	6½	7½	8	8½	9½	10½	11½	12½	13½
Carcass per 100# 100.00		5	7	8	9	10	11	12	13	14	15	16	17

## HINDQUARTER AND RIB - U. S. GOOD GRADE NEW YORK STYLE OF CUTTING

1. Determine average wholesale hindquarter and rib cost per 100 pounds of Good Grade Steer Beef, for which retail prices are to be computed.
2. Determine the necessary or desired gross margin, either in percentage or actual mark-up per pound on a hindquarter and rib basis. Example:-  
 (a) Wholesale cost is \$18.00 per 100 pounds for hindquarter and rib.  
 (b) If the desired gross margin in percent of sales is 25% then the wholesale cost of the hindquarter and rib equals 75% of sales receipts.  

$$100\% - 25 = 75\%$$
  

$$$18.00 + 75 = \$21.00$$
, the anticipated retail sales return of all the cuts in 100 pounds of the hindquarter and rib.
3. Locate the column on the chart headed 24.00.

4. The prices in this column indicate the selling price of each cut as listed on the chart. If each cut is retailed at the indicated prices, the total retail sales receipts should amount to \$24.00. Since the hindquarter and rib cost \$18.00 per 100 pounds then the gross margin is 6.00 or 25% of the sales or a mark-up differential of 6¢ per pound based on hindquarter and rib weight.

5. If some of the retail prices are out of line with the general retail market, adjustments are made as follows:

Under the column where the expected sales receipts are \$21.00, porterhouse steak is indicated to retail at 42¢ per pound, but if the general market is 40¢, then a reduction of 2¢ on porterhouse is necessary. To correct for this necessary reduction, yet maintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments, the percentage figure opposite the porterhouse steak is multiplied by the reduction, which is 2¢ in this case.

$$11.83 \times 2\% = 23.66\%$$

Assuming that the blade roast, ground meat and stew meat can be increased in price the figure 23.66¢ is divided by 12.00 which represents the sum of the percentages of these three cuts to the hindquarter and rib.

In other words, the retail price of the three cuts can be increased 2¢. By reducing the price of porterhouse steak from 42¢ to 40¢ and increasing the price of blade roast, ground meat and stew meat from 21¢ to 23¢, the total sales receipts will be the same, namely, \$24.00.

6. The second section of the chart indicates the value per pound of the untrimmed wholesale cuts based upon the retail sale receipts, when the cuts derived from the wholesale cut are sold at the indicated retail prices. Example:-

When porterhouse steak is sold at 42¢, sirloin at 35¢, and ground meat at 21¢, the same amount of money would be received if the loin containing kidney and suet was sold at 28 3/4¢ per pound, or the loin excluding kidney and suet was sold at 34 3/4¢ per pound. If the replacement value of a trimmed loin (less kidney and suet) is 30¢, then  $34 \frac{3}{4} - 30\% = 4 \frac{3}{4}$  the gross margin per pound derived from the replacement loin. The same procedure may be followed for the other wholesale cuts.

7. To determine the replacement cost of cuts when a hindquarter and rib costs \$18.00 per 100 pounds locate the column headed \$18.00 and the price shown in that column for each wholesale cut indicates the replacement cost of that cut. If these prices are not in line with the general wholesale market, then multiply the percentage of each wholesale cut by the actual wholesale cost of the cut. The sum of these values is the wholesale cost of hindquarter and rib based on wholesale cut prices. Example:-

Loin (less kidney and suet)	$28.0 \times .30 = 8.40$
Round and flank	$49.5 \times 1.7 = 8.42$
Rib	$16.5 \times 1.8 = 2.97$
	$\$19.77$

The wholesale cost of the cuts at the above prices are equivalent to \$19.77 for 100 pounds of hindquarter and rib. If the retail cuts from these wholesale cuts are then sold at the same retail prices as for a \$18.00 hindquarter and rib, plus a \$6.00 mark-up, then the gross margin on those wholesale cut replacements would be \$24.00 - \$19.77 = \$4.23 or the gross margin on the wholesale cut basis is \$1.77 less than when the whole hindquarter and rib is used. Assuming the hindquarter and rib cost \$18.00 and that the general wholesale cut market is the same as the wholesale prices listed in the column headed \$18.00, then all trimmed retail cuts would have an actual cost as indicated by the figures in the column headed \$13.00. If a \$6.00 margin is desired, all of the cuts should be sold at the retail prices in the column headed \$24.00. The difference between the individual retail prices for each cut indicates the gross margin per pound for each trimmed retail cut.

HINDQUARTER AND RIBS - U. S. GOOD GRAIN SYSTEM  
9- RIBS

## RETAIL MEAT PRICING CHART

Cents per pound for treated retail beef cuts

Name of cut	Trimmed retail cuts	% or cut	Wholesale hindquarter and rib cost per 100 pounds, or wholesale cost plus desired margin
Porterhouse steak	11.83	14	15 17 19 21 22 24 26 28 29 31 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 65 67 68 70 72 74
Sirloin steak	12.61	12	13 15 16 18 19 20 22 24 25 26 28 29 31 32 34 36 38 40 42 44 46 48 50 52 54 56 58 60 62 65 67 68 70 72 74
Top round steak	6.52	11	12 13 15 16 17 19 20 21 22 23 24 25 26 28 29 30 32 33 35 36 38 39 40 42 43 45 47 48 50 51 52 53 54 55 56 57
Bottom round	8.43	10	11 13 14 15 16 18 19 20 21 22 23 24 25 26 28 29 30 32 33 35 36 38 39 40 42 43 45 47 48 50 51 52 53 54 55 56 57
Flank steak	1.13	8	9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52
Top sirloin	8.35	10	11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52
Boneless rump	6.00	10	11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52
Rib roast - 1st R. 83	9	10	11 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52
Blade roast 2 ribs	4.61	7	8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52
Ground meat	2.35	7	8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52
Steak meat	5.04	7	8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52
Kidney	.52	7	8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52

78.26

Approximate average value per pound of untrinned wholesale cuts based on above retail prices

Round with top sirloin & flank	49.5	7	7½	8½	9½	10½	11½	12½	13	13½	15	15½	16½	17½	18½	19½	20½	21	21½	22½	23½	24½	25½	26½	27½	28½	29	29½	30½	31½	32½	33½	34½	35	35½	37	37½										
Loin with K & S	34.0	9½	10½	12	13	13½	14	14½	15	15½	16	16½	17	17½	18	19	20	21	21½	22½	23½	24	25	26	27	28	29	30½	31½	32½	33½	34½	35½	36½	47	48½	50½										
Loins less K & S	28.0*	11½	13	13½	14	14½	15	15½	16	16½	17	17½	18	18½	20	21	21½	22½	23½	24	25½	27	28½	30½	31½	33	34½	36½	37½	38½	40½	41½	42½	43½	44½	45½	47½	49	50½	51½	53	54½	56½	57	58½	60	61½
Rib - 8 ribs	16.5	8	8½	10	11	11½	12	13	14	15	16	16½	18	19	20	21	21½	22½	23½	24	25½	26½	27	28	29	30	30½	31½	32½	34	35	36	37	37½	38½	40½	41½	42	43	43½							
Hindquarter and rib per 100 lb	100.0	\$8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43										

\* Not included in total.

DIRECTIONS FOR USING RETAIL MEAT PRICING CHART

**CHUCK AND PLATE - U. S. GOOD GRADE NEW YORK STYLE OF CUTTING**

1. Determine average wholesale cost per 100 pounds of the chuck and plate of a Good Grade Steer Beef, for which retail prices are to be computed.
2. Determine the necessary or desired gross margin, either in percentage or actual mark-up per pound on a wholesale cut basis. Example:-  
 (a) Wholesale chuck and plate cost is \$15.00 per 100 pounds.  
 (b) If the desired gross margin in percent of sales is 25%, then the wholesale cost of the chuck and plate equals 75% of sales receipts.  

$$100\% - 25 = 75\%$$
  
 \$15.00 + 75% = \$20.00, the anticipated retail sales return of all the cuts in 100 pounds of the chuck and plate.
3. Locate the column on the chart headed \$20.00.

4. The prices in this column indicate the selling price of each cut as listed on the chart. If each cut is retailed at the indicated prices, the total retail sales receipts should amount to \$20.00. Since the chuck and plate costs \$15.00 per 100 pounds, then the gross margin is 25% of the sales or a mark-up differential of 5¢ per pound based on wholesale weight.

5. If some of the retail prices are out of line with the general retail market, adjustments are made as follows:

Under the column where the expected sales receipts are \$20.00, chuck steak is indicated to retail at 26¢ per pound, but if the general market is 2½¢, then a reduction of 2½¢ on chuck steak is necessary. To correct for this necessary reduction, yet maintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments, the percentage figure opposite the chuck steak is multiplied by the reduction, which is 2½¢ in this case.

Assuming that cross rib can be increased in price, the figure 37 ¾ is divided by 8.00 which represents the percentage of cross rib to the chuck and plate.

$$37 \frac{3}{4} \div 8.00 = 4.6875$$

In other words, the retail price of cross rib can be increased 4 3/4¢ per pound. By reducing the price of chuck steak from 26¢ to 24¢ and increasing the price of cross rib from 33¢ to 37 3/4¢, the total sales receipts will be the same, namely, \$20.00.

6. The second section of the chart indicates the value per pound of the untrimmed wholesale cuts based upon the retail sale receipts, when the cuts derived from the wholesale cut are sold at the indicated retail prices. Example:-

When trimmed brisket is sold at 20¢ and ground meat at 29¢, the same amount of money would be received if the brisket (untrimmed) was sold at 19¢ per pound. If the replacement value of an untrimmed brisket is 15¢, then  $19\% - 15\% = 4\%$ , the gross margin per pound derived from the replacement brisket. The same procedure may be followed for the other wholesale cuts.

7. To determine the replacement cost of cuts when a chuck and plate costs \$15.00 per 100 pounds locate the column headed \$15.00 and the price shown in that column for each wholesale cut indicates the replacement cost of that cut. If these prices are not in line with the general wholesale market, then multiply the percentage of each wholesale cut by the actual wholesale cost of the cut. The sum of these values is the wholesale cost of chuck and plate based on wholesale cut prices. Example:-

Shoulder	$21.18 \times 16 = 339$
H. T. Neck	$43.17 \times 18 = 741$
Plate	$22.36 \times 12 = 268$
Brisket	$15.29 \times 14 = 214$

$\$15.62$

The wholesale cost of the cuts at the above prices are equivalent to \$15.62 for 100 pounds of chuck and plate. If the retail cuts from these wholesale cuts are then sold at the same retail prices as for a \$15.00 chuck and plate, plus a 5.00 mark-up, then the gross margin on these wholesale cut replacements would be \$20.00 - \$15.62 = \$4.38, or the gross margin on the wholesale cut basis is \$0.62 less than when the chuck and plate is used. 8. Assuming the chuck and plate cost \$15.00 and that the general wholesale cut market is the same as the wholesale prices listed in the column headed \$15.00, then all trimmed retail cuts would have an actual cost as indicated by the figures in the column headed \$15.00. If a \$5.00 margin is desired, all of the cuts should be sold at the retail prices in the column headed \$20.00. The difference between the individual retail prices for each cut indicates the gross margin per pound for each trimmed retail cut.

CHUCK AND PLATE  $\frac{1}{2}$ -U.S. GOOD GRADE STEER

## RETAIL MEAT PRICING CHART

Cents per pound for trimmed retail beef cuts

NEW YORK STYLE OF CUTTING  
Directions on opposite page

Name of cut	% of cut	Trimmed retail cuts												Wholesale chuck and plate cost per 100 pounds, or wholesale cost plus desired gross margin													
		8.00	7.00	6.00	5.00	4.00	3.00	2.00	1.50	1.20	1.00	.80	.60	.50	.40	.30	.25	.20	.15	.10	.08	.06	.05	.04	.03	.02	
Gross rib	8.00	8	10	11	13	15	17	18	20	21	23	25	26	28	30	31	33	34	36	38	40	41	42	44	46	47	49
Top chuck	7.16	5	10	11	13	15	17	18	20	21	23	25	26	28	30	31	33	34	36	38	40	41	42	44	46	47	49
Chuck steak	6.70	6	8	9	10	12	13	14	16	17	18	20	21	22	24	25	26	27	29	30	31	32	34	35	36	37	38
Corner piece	4.24	6	7	8	9	10	11	12	13	14	15	16	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32
Thick plate	3.41	4	4	5	6	6	7	8	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Ravel	13.53	3	4	5	6	6	7	7	8	9	9	10	10	11	12	13	14	14	15	16	17	18	19	19	20	21	22
Brisket-bone in	11.76	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	27	28	29	30	31
Ground meat	6.12	8	11	12	13	14	16	17	19	20	21	23	25	26	27	29	30	31	32	33	34	35	36	37	38	39	40
Stew meat	14.12	8	9	10	12	13	15	17	18	20	21	22	24	26	27	28	30	32	33	35	36	38	39	40	42	43	45

## Wholesale cuts

Approximate average value per pound of untrimmed wholesale cuts based on above retail prices

Shoulder	21.18	5 $\frac{1}{2}$	6 $\frac{1}{2}$	6 $\frac{1}{2}$	8	9	10 $\frac{1}{2}$	11 $\frac{1}{2}$	13 $\frac{1}{2}$	14 $\frac{1}{2}$	15 $\frac{1}{2}$	16 $\frac{1}{2}$	17 $\frac{1}{2}$	18 $\frac{1}{2}$	19 $\frac{1}{2}$	20 $\frac{1}{2}$	21 $\frac{1}{2}$	22 $\frac{1}{2}$	23 $\frac{1}{2}$	24 $\frac{1}{2}$	25 $\frac{1}{2}$	26 $\frac{1}{2}$	27 $\frac{1}{2}$	28 $\frac{1}{2}$	29 $\frac{1}{2}$	30 $\frac{1}{2}$	31 $\frac{1}{2}$	32 $\frac{1}{2}$	33 $\frac{1}{2}$	34 $\frac{1}{2}$	35 $\frac{1}{2}$	36 $\frac{1}{2}$	37 $\frac{1}{2}$	38 $\frac{1}{2}$	39 $\frac{1}{2}$	40 $\frac{1}{2}$						
New York neck	41.17	5 $\frac{1}{2}$	7	8	9	10 $\frac{1}{2}$	11 $\frac{1}{2}$	12 $\frac{1}{2}$	13 $\frac{1}{2}$	15	16	17 $\frac{1}{2}$	18 $\frac{1}{2}$	19 $\frac{1}{2}$	20 $\frac{1}{2}$	21 $\frac{1}{2}$	23	24	25 $\frac{1}{2}$	26 $\frac{1}{2}$	27 $\frac{1}{2}$	28 $\frac{1}{2}$	29 $\frac{1}{2}$	30 $\frac{1}{2}$	31 $\frac{1}{2}$	33	34	35 $\frac{1}{2}$	36 $\frac{1}{2}$	37 $\frac{1}{2}$	38 $\frac{1}{2}$	39 $\frac{1}{2}$	40	41	42	43	44 $\frac{1}{2}$	45 $\frac{1}{2}$				
Plate	22.36	4	4 $\frac{1}{2}$	5 $\frac{1}{2}$	6 $\frac{1}{2}$	7	7 $\frac{1}{2}$	8 $\frac{1}{2}$	9 $\frac{1}{2}$	10 $\frac{1}{2}$	11	12 $\frac{1}{2}$	13 $\frac{1}{2}$	14 $\frac{1}{2}$	15	16	16 $\frac{1}{2}$	17 $\frac{1}{2}$	18 $\frac{1}{2}$	19 $\frac{1}{2}$	20 $\frac{1}{2}$	21	22	23	24 $\frac{1}{2}$	25 $\frac{1}{2}$	26 $\frac{1}{2}$	27 $\frac{1}{2}$	28	29	29 $\frac{1}{2}$	30 $\frac{1}{2}$										
Brisket	15.29	4 $\frac{1}{2}$	5 $\frac{1}{2}$	6 $\frac{1}{2}$	7 $\frac{1}{2}$	8 $\frac{1}{2}$	9 $\frac{1}{2}$	10 $\frac{1}{2}$	11 $\frac{1}{2}$	12 $\frac{1}{2}$	13 $\frac{1}{2}$	14 $\frac{1}{2}$	15	16	17	18	19	19 $\frac{1}{2}$	20 $\frac{1}{2}$	21 $\frac{1}{2}$	22 $\frac{1}{2}$	23 $\frac{1}{2}$	24 $\frac{1}{2}$	25 $\frac{1}{2}$	26 $\frac{1}{2}$	27 $\frac{1}{2}$	28 $\frac{1}{2}$	29 $\frac{1}{2}$	30 $\frac{1}{2}$	31	32	33	34 $\frac{1}{2}$	35 $\frac{1}{2}$	36 $\frac{1}{2}$	37 $\frac{1}{2}$	38 $\frac{1}{2}$	39 $\frac{1}{2}$	40			
Plate & brisket	37.65*	4 $\frac{1}{2}$	5	6 $\frac{1}{2}$	7	7 $\frac{1}{2}$	8 $\frac{1}{2}$	9 $\frac{1}{2}$	10 $\frac{1}{2}$	11 $\frac{1}{2}$	12 $\frac{1}{2}$	13 $\frac{1}{2}$	14	14 $\frac{1}{2}$	15	16	16 $\frac{1}{2}$	17 $\frac{1}{2}$	18 $\frac{1}{2}$	19	20	21	22	23	24 $\frac{1}{2}$	25 $\frac{1}{2}$	26	27	27 $\frac{1}{2}$	28 $\frac{1}{2}$	29 $\frac{1}{2}$	30 $\frac{1}{2}$	31 $\frac{1}{2}$	32 $\frac{1}{2}$	33 $\frac{1}{2}$	34 $\frac{1}{2}$	35 $\frac{1}{2}$	36 $\frac{1}{2}$	37 $\frac{1}{2}$	38 $\frac{1}{2}$	39 $\frac{1}{2}$	40
Chuck & plate per 100#	100.00	\$5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40					

\* Not included in total.

1/ Chuck and plate includes New York neck, shoulder, plate, and brisket.

## STEER CARCASS - U. S. CHOICE GRADE MEAT CUTTING

1. Determine the average wholesale carcass cost per 100 pounds of Choice Grade Steer: Beef, for which retail prices are to be computed.
2. Determine the necessary or desired gross margin, either in percentage or actual mark-up per pound on a carcass basis. Example:-  
 (a) Wholesale carcass cost \$15.00 per 100 pounds.  
 (b) If the desired gross margin in percent of sales is 25%, then the wholesale cost of the carcass equals 75% of sales receipts.  

$$100\% - 25\% = 75\%$$
  

$$\$15.00 + 75\% = \$20.00$$
, the anticipated retail sales return of all the cuts in 100 pounds of carcass.
3. Locate the column on the chart headed \$20.00.

4. The prices in this column indicate the selling price of each cut as listed on the chart. If each cut is retailed at the indicated prices, the total retail sales receipts should amount to \$20.00. Since the carcass cost \$15.00 per 100 pounds then the gross margin is 25% of the sales or a mark-up differential of 5¢ per pound based on carcass weight.

5. If some of the retail prices are out of line with the general retail market, adjustments are made as follows:

Under the column where the expected sales receipts are \$20.00, porterhouse steak is indicated to retail at 45¢ per pound, but if the general market is 42¢, then a reduction of 3¢ on porterhouse is necessary. To correct for this necessary reduction, yet maintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments, the percentage figure opposite the porterhouse steak is multiplied by the reduction, which is 3¢ in this case.

Assuming that plate can be increased in price the figure 19.2¢ is divided by 7.00 which represents the percentage of plate in the carcass.

In other words, the retail price of plate can be increased about  $2 \frac{3}{4}$ ¢ per pound. By reducing the price of porterhouse steak from 45¢ to 42¢, and increasing the price of plate from 10¢ to  $12 \frac{3}{4}$ ¢, the total sales receipts will be about the same, namely, \$20.00.

6. The second section of the chart indicates the value per pound of the untrimmed wholesale cuts based upon the retail sale receipts, when the cuts derived from the wholesale cut are sold at the indicated retail prices. Example:-

Then porterhouse steak is sold at 45¢, sirloin at 34¢, and ground meat at 18¢, the same amount of money would be received if the loin containing kidney and suet was sold at  $26 \frac{1}{4}$ ¢ per pound, or the loin excluding kidney and suet was sold at  $32 \frac{3}{4}$ ¢ per pound. If the replacement value of a trimmed loin (less kidney and suet) is 28¢, then  $32 \frac{3}{4} - 4 \frac{3}{4} = 28\frac{1}{4}$ ¢, the gross margin per pound derived from the replacement loin. The same procedure may be followed for the other wholesale cuts.

7. To determine the replacement cost of cuts when a carcass costs \$15.00 per 100 pounds, locate the column headed \$15.00 and the price shown in this column for each wholesale cut indicates the replacement cost of that cut. If these prices are not in line with the general wholesale market, then multiply the replacement cost of each wholesale cut in the carcass by the actual wholesale cost of the cut. The sum of these values is the carcass cost based on actual wholesale cut prices. Example:-

Loin (less kidney and suet)	17.50	X	28¢	=	\$4.90
Bround	22.00	X	17	=	3.74
Rib	10.00	X	20	=	2.00
Chuck and shank	27.00	X	14	=	3.78
Plate and brisket	15.00	X	8	=	1.20
Flank	4.50	X	6	=	0.27
					<b>\$15.89</b>

The wholesale cost of the cuts at these above prices are equivalent to \$15.89 for 100 pounds of carcass. If the retail cuts from these wholesale cuts are then sold at the same retail prices as for a \$15.00 carcass, plus a 5¢ mark-up, then the gross margin on these wholesale cut replacements would be \$20.00 - \$15.89 = \$4.11, or the gross margin on the wholesale cut basis is 4.11 less than when the straight carcass is used.

8. Assuming the carcass cost \$15.00 and that the general wholesale cut market is the same as the wholesale prices listed in the column headed \$15.00, then all trimmed retail cuts would have an actual cost as indicated by the figures in the column headed \$15.00. If a 5¢ margin is desired, all of the cuts should be sold at the retail prices in the column headed \$20.00. The difference between the individual retail prices for each cut indicates the gross margin per pound for each trimmed retail cut.

## STEER CARCASS - U. S. CHOICE GRADE

## RETAIL MEAT PRICING CHART

Cents per pound for trimmed retail beef cuts\*

CHICAGO STYLE OF CUTTING  
Directions on opposite page

Name of cut	% of carcass	Trimmed retail cuts												Wholesale carcass cuts per 100 pounds, or wholesale carcass cost per 100 pounds, plus desired gross margin																													
		11	14	16	18	20	23	25	27	29	31	34	36	40	43	45	47	50	52	54	56	58	61	63	65	66	68	70	72	74	77	79	81	83	86	88	90						
Porterhouse steak	6.40	7.85	9	10	12	14	15	17	18	20	22	24	26	27	29	31	32	34	36	37	39	41	43	44	46	48	50	51	52	54	56	58	60	61	63	65	66	68					
Sirloin steak	7.85	9	10	12	14	15	17	18	20	21	22	24	26	27	28	30	32	34	36	37	39	40	42	44	45	46	48	50	51	52	54	56	58	59	59	59	59	59	59				
Round steak	11.00	7	9	10	12	14	15	16	18	20	21	22	24	26	27	28	30	32	34	36	37	39	40	42	43	45	46	47	48	49	50	51	52	54	56	56	57	57	57	57			
Heel of round	2.05	6	7	8	9	10	11	12	13	14	15	16	18	20	21	22	23	24	25	26	28	29	30	31	32	33	34	35	36	37	39	40	41	42	44	45	46	48	49	50			
Flank steak	6.68	6	8	9	10	11	12	14	15	16	18	19	20	21	22	24	25	26	28	29	30	31	32	34	35	36	38	39	40	41	42	44	45	46	48	49	50	50	50				
Boneless rump	2.80	7	9	11	12	13	15	17	18	20	21	23	24	25	27	29	30	31	33	35	36	37	39	40	41	42	43	45	46	48	49	51	52	54	55	55	57	57	57	59	60		
Rib roast - 1st 5 R.	5.90	7	9	11	12	13	15	17	18	21	23	25	27	29	30	31	33	35	36	37	39	40	41	42	43	45	47	48	49	51	52	54	55	55	57	57	59	59	60				
Blade roast - 2 ribs	3.40	6	6	8	9	10	11	12	13	14	15	16	18	20	21	22	23	24	25	26	28	29	30	31	32	33	34	35	36	37	39	40	42	43	44	44	44	44	44	44			
Chuck round bone	5.00	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	39	40	40	40			
Chuck	10.25	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	38	39	39	40	40				
Plate	7.00	3	4	4	5	5	6	6	6	7	8	9	9	9	10	10	11	11	12	13	13	14	15	16	17	18	19	20	21	22	23	24	25	25	26	27	28	29	29	30			
Brisket-bone in	5.25	4	5	6	7	7	8	9	10	11	12	13	14	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	36	36	36				
Ground meat	4.17	5	5	6	7	8	9	10	11	12	13	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	35	36	36	36	36				
Boneless stew and kidney	8.35	5	7	7	8	10	11	12	13	14	15	16	17	18	19	20	22	23	24	25	26	27	28	29	30	31	32	33	34	35	35	36	36	37	37	38	39	39	40	42	44		
Wholesale cuts	80.60																																										
Hindquarter - 1 R.	48.00*	54	74	84	98	108	114	124	14	154	164	174	184	20	21	224	234	244	254	264	28	294	304	314	324	34	354	364	374	384	40	41	42	434	444	454	464	464	464	464	464	464	464
Loin with K & S	21.50	64	8	98	108	114	124	134	148	154	164	174	184	204	214	224	24	254	268	28	294	308	32	334	34	354	36	374	384	40	414	424	434	444	454	464	474	49	504	514	53		
Loin less K & S	17.50*	64	10	114	124	134	148	154	164	174	184	21	224	244	26	274	294	31	324	34	354	36	374	394	41	424	444	46	474	494	504	52	534	554	574	584	604	624	634	654			
Round	22.00	54	7	8	98	108	114	124	134	148	154	164	174	184	20	204	214	234	244	254	268	274	284	304	31	324	334	34	354	364	374	384	394	404	414	424	434	44	45				
Flank	4.50	24	3	3	34	34	48	48	54	54	6	64	7	74	74	84	9	94	94	108	114	114	12	124	134	134	14	144	154	154	164	164	174	174	184	19	20	21	22	23			
Rib - 7 ribs	10.00	64	78	94	108	114	124	134	145	154	164	174	184	204	214	224	234	244	254	264	274	294	30	314	324	334	34	354	364	374	384	394	404	414	424	434	444	454	464	48	494	504	
Chuck & shank	27.00	44	54	54	64	74	84	94	104	114	124	134	144	15	154	164	174	184	194	204	21	224	234	244	254	264	274	284	294	294	294	294	294	294	294	294	294	294	294				
Plate & brisket	15.00	34	34	48	48	54	64	7	74	84	84	94	104	104	114	114	124	134	144	144	154	164	174	174	184	184	194	194	204	21	22	224	234	234	234	234	234	234	234	234	234		
Forequarter - 12 R.	52.00*	44	5	6	64	74	84	94	104	114	124	134	144	154	164	174	184	194	194	204	21	224	234	244	254	264	274	284	294	304	314	32	33	34	34	34	34	34	34	34	34		
Carcass per 100*	100.00	\$5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	39	40	40	40	40		

Approximate average value per pound of untrimmed wholesale cuts based on above retail prices

\* Not included in total.

DIRECTIONS FOR USING RETAIL MEAT PRICING CHART

8

**STEER CARCASS - U. S. GOOD GRADE CHICAGO STYLE OF CUTTING**

1. Determine the average wholesale carcass cost per 100 pounds of Good Grade Steer Beef, for which retail prices are to be computed.
2. Determine the necessary or desired gross margin, either in percentage or actual mark-up per pound on a carcass basis. Example:-  
 (a) Wholesale carcass cost \$16.00 per 100 pounds.  
 Desired gross margin in percent of sales is  $33 \frac{1}{3}\%$ . Therefore, the wholesale cost of the carcass equals  $66 \frac{2}{3}\%$  of sales receipts.  

$$16.00 + 66 \frac{2}{3} = \$24.00$$
, the anticipated retail sales return
3. Locate the column on the chart headed \$24.00.

4. The prices in this column indicate the selling price of each cut as listed on the chart. If each cut is retailed at the indicated prices, the total retail sales receipts should amount to \$24.00. Since the carcass cost \$16.00 per 100 pounds then the gross margin is \$8.00 or  $33 \frac{1}{3}\%$  of the sales or a mark-up difference of 8¢ per pound based on carcass weight.

5. If some of the retail prices are out of line with the general retail market, adjustments are made as follows:

Under the column where the expected sales receipts are \$24.00, porterhouse steak is indicated to retail at 49¢ per pound, but the general market is 47¢, then a reduction of 2¢ on porterhouse is necessary. To correct for this necessary reduction, yet maintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments, the percentage figure opposite the porterhouse steak is multiplied by the reduction, which is 2¢ in this case.

$$6.75 \times 24 = 13.50$$

Assuming that chuck steak can be increased in price the figure  $13 \frac{1}{3}\%$  is divided by 10.50 which represents the percentage of chuck steak in the carcass.

In other words, the retail price of chuck steak can be increased about 1  $\frac{1}{4}$ ¢ per pound. By reducing the price of porterhouse steak from 49¢ to 47¢ and increasing the price of chuck steak from 23¢ to  $24 \frac{1}{4}$ ¢, the total sales receipts will be about the same, namely, \$24.00.

6. The second section of the chart indicates the value per pound of the untrimmed wholesale cuts based upon the retail sale receipts, when the cuts derived from the wholesale cut are sold at the indicated retail prices. Example:-

When porterhouse steak is sold at 49¢, sirloin at 40¢, and ground meat at 20¢, the same amount of money would be received if the loin containing kidney and suet was sold at  $32 \frac{3}{4}$ ¢ per pound, or the loin excluding kidney and suet was sold at  $39 \frac{1}{2}$ ¢ per pound. If the replacement value of a trimmed loin (less kidney and suet) is 35¢, then  $39 \frac{1}{2} - 35 = 4 \frac{1}{4}$ ¢, the gross margin per pound derived from the replacement loin. The same procedure may be followed for the other wholesale cuts.

7. To determine the replacement cost of cuts when a carcass costs \$16.00 per 100 pounds locate the column headed \$16.00 and the price shown in that column for each wholesale cut indicates the replacement cost of that cut. If these prices are not in line with the general wholesale market, then multiply the percentages of each wholesale cut in the carcass by the actual wholesale cost of the cut. The sum of these values is the carcass cost based on actual wholesale cut prices. Example:-

Loin (less kidney and suet)	17.0	X	32	=	5.44
Round	24.0	X	17	=	4.08
Rib	9.5	X	23	=	2.19
Chuck	28.5	X	19	=	5.42
Priste and brisket	14.0	X	8	=	1.12
Flank	4.0	X	8	=	0.32
					\$18.57

The wholesale cost of the cuts at the above prices are equivalent to \$18.57 for 100 pounds of carcass. If the retail cuts from these wholesale cuts are then sold at the same retail prices as for a \$16.00 carcass, plus an 8¢ mark-up, then the gross margin on these wholesale cut replacements would be \$24.00 - \$18.57 = \$5.43, or the gross margin on the wholesale cut basis is \$2.57 less than when the straight carcass is used.

8. Assuming the carcass cost \$16.00 and that the general wholesale cut market is the same as the wholesale prices listed in the column headed \$16.00, then all trimmed retail cuts would have an actual cost as indicated by the figures in the column headed \$16.00. Then if an 8¢ margin is desired, all of the cuts should be sold at the retail prices in the column headed \$24.00. The difference between the individual retail prices for each cut indicates the gross margin per pound for each trimmed retail cut.

STEER CARCASS - U. S. GOOD GRADE

## RETAIL MEAT PRICING CHART

Santa saw round sun trimmed with misty mists

Trimmed retail cuts		Wholesale carcass cost per 100 pounds, or wholesale carcass cost plus desired gross margin											
Name of cut	% of carcass	8.5%	8.0%	7.5%	7.0%	6.5%	6.0%	5.5%	5.0%	4.5%	4.0%	3.5%	3.0%
Porterhouse steak	6.75	10	12	14	16	18	21	23	25	27	29	31	33
Striploin steak	6.00	8	10	12	13	15	17	19	20	22	23	25	27
Round steak	12.50	7	9	10	12	13	15	16	18	21	22	24	25
Heel of round	3.00	6	7	8	9	10	11	12	13	14	15	17	19
Flank steak	6.65	6	8	9	11	13	14	15	17	18	20	22	24
Boneless rump	3.00	7	8	9	11	13	14	15	17	18	20	22	24
Rib - 1st 5 Ribs	5.75	6	8	10	11	13	14	16	17	19	20	21	22
Blade roast-2 ribs	3.25	7	8	9	11	12	13	14	16	18	19	20	21
Blade round bone	5.10	5	6	7	8	9	10	11	12	13	14	15	16
Chuck	10.50	5	6	7	8	9	10	11	12	13	14	15	16
Plate	7.00	3	4	5	6	7	8	9	10	11	12	13	14
Brisket-bone in	5.00	4	5	6	7	8	9	10	11	12	13	14	15
Ground meat	2.85	4	5	6	7	8	9	10	11	12	13	14	15
Boneless stew	6.40	5	6	7	8	9	10	11	12	13	14	15	16
and kidney													
Wholesale cuts		Approximate average value per pound of untrimmed wholesale cuts based on above retail prices											
Hindquarter - 1 R.	45.00*	5%	7%	8%	9%	10%	12%	13%	14%	15%	16%	18%	20%
Loin with K & S	20.50	6%	8%	9%	10%	12%	14%	15%	16%	18%	20%	22%	24%
Loin less K & S	17.00*	8%	11%	13	14%	16%	18%	20	21%	23	25	28%	30%
Round	24.00	5%	7	7%	9%	10	11%	12%	13%	14%	16%	17%	19%
Flank	3.50	2%	3%	4%	4%	5%	6	6%	7%	8%	9%	10%	11%
Rib - 7 ribs	9.50	6%	7%	8%	9%	10%	11%	12%	13%	14%	15%	16%	17%
Chuck & shark	28.50	4	4%	5%	6%	7	7%	8%	9	10	10%	11%	12%
Plate & brisket	14.00	3%	4%	4%	5%	5%	6%	7%	7%	8%	9%	10%	11%
Forequarter-12 R.	52.00*	4%	4%	5%	6%	7%	8	9	9%	10%	11%	12%	13%
Carcass per 100#	100.00	\$5	6	7	8	9	10	11	12	13	14	15	16
		16	17	18	19	20	21	22	23	24	25	26	27
		29	30	31	32	33	34	35	36	37	38	39	40

Not included in total.

DIRECTIONS FOR USING RETAIL MEAT PRICING CHART

22

STEER CARCASS - U. S. MEDIUM GRADE CHICAGO STYLE OF CUTTING

1. Determine the average wholesale carcass cost per 100 pounds of Medium Grade Steer Beef, for which retail prices are to be computed.
2. Determine the necessary or desired gross margin, either in percentage or actual mark-up per pound on a carcass basis. Example:-
  - (a) Wholesale carcass cost \$14.00 per 100 pounds.
  - (b) If the desired gross margin in percent of sales is 30% then the wholesale cost of the carcass equals 70% of the sales receipts.  

$$14.00 \times .70 = \$20.00$$
  - (c) If the desired mark-up per pound is 6¢ or \$6.00 per 100 pounds of carcass weight, then the sum of the wholesale cost and the mark-up equals the expected sales return.  $\$14.00 + \$6.00 = \$20.00$
3. Locate the column on the chart headed \$20.00.

4. The prices in this column indicate the selling price of each cut as listed on the chart. If each cut is retailed at the indicated prices, the total retail sales receipts should amount to \$20.00. Since the carcass cost \$14.00 per 100 pounds then the gross margin is 30% of the sales or a mark-up differential of 6¢ per pound based on carcass weight.

5. If some of the retail prices are out of line with the general retail market, adjustments are made as follows:

Under the column where the expected sales receipts are \$20.00, porterhouse steak is indicated to retail at 40¢ per pound, but if the general market is 37¢, then a reduction of 3¢ on porterhouse is necessary. To correct for this necessary reduction, yet maintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments, the percentage figure opposite the porterhouse steak is multiplied by the reduction, which is 3¢ in this case.

$$\frac{7}{10} \times .3¢ = .21 .30¢$$

Assuming that chuck steak can be increased in price the figure 21.3¢ is divided by 10.9¢ which represents the percentage of chuck steak in the carcass.

$$\frac{.21 .3¢}{10.9¢} = 1.95¢$$

In other words, the retail price of chuck steak can be increased about 2¢ per pound. By reducing the price of porterhouse steak from 40¢ to 37¢ and increasing the price of chuck steak from 19¢ to 21¢, the total sales receipts will be about the same, namely, \$20.00.

6. The second section of the chart indicates the value per pound of the untrimmed wholesale cuts based upon the retail sale receipts, when the cuts derived from the wholesale cut are sold at the indicated retail prices. Example:-

When porterhouse steak is sold a 40¢ and sirloin at 36¢ and ground meat at 16¢, the same amount of money would be received if the loin containing kidney and suet was sold at 31 1/2¢ per pound on the loin excluding kidney and suet was sold at 36¢ per pound. If the replacement value of a trimmed loin (less kidney and suet) is 30¢, then  $36¢ - 30¢ =$  the gross margin per pound derived from the replacement loin. The sum of these values is the carcass cost based on actual wholesale other wholesale cuts.

7. To determine the replacement cost of cuts when a carcass costs \$14.00 per 100 pounds locate the column headed \$14.00 and the price shown in that column for each wholesale cut indicates the replacement cost of that cut. If these prices are not in line with the general wholesale market, then multiply the percentage of each wholesale cut in the carcass by the actual wholesale cost of the cut. The sum of these values is the carcass cost based on actual wholesale cut prices. Example:-

Loin (less kidney and suet)	$17.0 \times .28 = 4.76$
Rib	$25.5 \times .17 = 4.34$
Rib	$25.5 \times .20 = 5.10$
Chuck and shank	$30.0 \times .12 = 3.60$
Plate and brisket	$13.0 \times .8 = 1.04$
Flank	$3.0 \times .8 = .24$
	$\$15.78$

The wholesale cost of the cuts at the above prices are equivalent to \$15.78 for 100 pounds of carcass. If the retail cuts from these wholesale cuts are then sold at the same retail prices as for a \$14.00 carcass, plus a 6¢ mark-up, then the gross margin on these wholesale cut replacements would be \$20.00 - \$15.78 = \$4.22, or the gross margin on the wholesale cut basis is \$1.78 less than when the straight carcass is used.

8. Assuming the carcass cost \$14.00 and that the general wholesale prices listed in the column headed \$14.00, then all trimmed retail cuts would have an actual cost as indicated by the figures in the column headed \$14.00. If a \$6.00 margin is desired, all of the cuts should be sold at the retail prices in the column headed \$20.00. The difference between the individual retail prices for each cut indicates the gross margin per pound for each trimmed retail cut.

STEER CARCASS - U. S. MEDIUM GRADE

HIV AND PRICING CRIMES

Cent<sup>s</sup> per pound for trimmed retail beef cuts

DIRECTIONS FOR USING RETAIL MEAT PRICING CHART

24

LAMB CARCASS - U. S. CHOICE GRADE STANDARD STYLE OF CUTTING

- Determine average wholesale carcass cost per 100 pounds of Choice Grade Lamb carcass, for which retail prices are to be computed.

- Determine the necessary or desired gross margin, either in percentage or actual mark-up per pound on a carcass basis. Example:-

(a) Wholesale carcass cost \$15.00 per 100 pounds

(b) If the desired gross margin in percent of sales is 25%, then the wholesale cost of the carcass will equal 75% of sales receipts.

$$100\% - 25\% = 75\%$$

\$15.00 + 75% = \$20.00, the anticipated retail sales return of all the cuts in 100 pounds of carcass.

(c) If the desired mark-up per pound is 5¢ or \$5.00 per 100 pounds of carcass weight, then the sum of the wholesale cost and the mark-up equals the expected sales return: \$15.00 + \$5.00 = \$20.00

- Locate the column on the chart headed \$20.00.

4. The prices in this column indicate the selling price of each cut as listed on the chart. If each cut is retailed at the indicated prices, the total retail sales receipts should amount to \$20.00. Since the carcass cost \$15.00 per 100 pounds then the gross margin is \$5.00 or 25% of the sales or a mark-up differential of 5¢ per pound based on carcass weight.

- If some of the retail prices are out of line with the general retail market, adjustments are made as follows:

Under the column where the expected sales receipts are \$20.00, leg of lamb is indicated to retail at 22¢ per pound, but if the general market is 20¢, then a reduction of 2¢ on the leg is necessary. To correct for this necessary reduction, yet maintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments, the percentage figure opposite the leg is multiplied by the reduction, which is 2¢ in this case.  $22.75 \times 2\% = 65.5\%$

Assuming that loin chops can be increased in price the figure 65.5¢ is divided by 11.50 which represents the percentage of loin chops in the carcass.  $65.5\% \div 11.50 = 5.74$

In other words, the retail price of loin chops can be increased 5.74¢ per pound. By reducing the price of the leg from 22¢ to 20¢ and increasing the price of loin chops from 35¢ to 41¢, the total sales receipts will be about the same, namely, \$20.00.

- The second section of the chart indicates the value per pound of the untrimmed wholesale cuts based upon the retail sale receipts, when the cuts derived from the wholesale cut are sold at the indicated retail prices. Example:-

When square chuck, neck on, is sold at 16¢ and stew at 3¢, the same amount of money would be received if the short forequarter (square chuck, neck on, shank and brisket) was sold at 14¢ per pound. If the replacement value of a short forequarter is 9¢, then 14¢ - 9¢ = 5¢, the gross margin per pound derived from the replacement short forequarter. The same procedure may be followed for the other wholesale cut.

- To determine the replacement cost of cuts when a carcass costs \$15.00 per 100 pounds locate the column headed \$15.00 and the price shown in that column for each wholesale cut indicates the replacement cost of that cut. If these prices are not in line with the general wholesale market, then multiply the percentage of each wholesale cut in the carcass by the actual wholesale cost of the cut. The sum of these values is the carcass cost based on actual wholesale cut prices. Example:-

Leg (with kidney and sweet)	17.25	X	20	=	\$ 3.45
Loin	32.75	X	17	=	5.57
Ribs or rack	12.25	X	25	=	2.82
Rattle	37.75	X	10	=	3.78
					<u>\$15.62</u>

The wholesale cost of the cuts at the above prices are equivalent to \$15.62 for 100 pounds of carcass. If the retail cuts from these wholesale cuts are then sold at the same retail prices as for a \$15.00 carcass, plus a 5¢ mark-up, then the gross margin on these wholesale cut replacements would be \$20.00 - \$15.62 = \$4.38, or the gross margin on the wholesale cut basis is 62¢ less than when the straight carcass is used.

8. Assuming the carcass cost \$15.00 and that the general wholesale cut market is the same as the wholesale prices listed in the column headed \$15.00, then all trimmed retail cuts would have an actual cost as indicated by the figures in the column headed \$15.00. If a \$5.00 margin is desired, all of the cuts should be sold at the retail prices in the column headed \$20.00. The difference between the individual retail prices for each cut indicates the gross margin per pound for each trimmed retail cut.

LAMB CARCASS- U. S. CHOICE GRADE  
Medium weight

RETAIL MEAT PRICING CHART  
Cents per pound for trimmed retail lamb cuts

STANDARD STYLE OF CUTTING  
Directions on opposite page

Trimmed retail cuts		Wholesale carcass cost per 100 pounds, or wholesale carcass cost plus desired gross margin																																				
Name of cut	% of carcass	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00																			
Loin chop less flank K & S	11.50	9	11	12	15	17	18	20	22	23	25	27	29	31	32	34	35	38	40	42	43	45	47	49	50	52	55	56	58	59	61	63	65	67	68	70	72	
Rib chop-8 rib cut 12.25	8	10	11	12	14	15	17	19	20	21	23	24	26	27	28	30	32	33	35	36	37	39	41	42	44	45	46	48	49	51	52	54	56	57	58	60		
Legs - long cut	32.75	6	7	8	9	10	11	12	13	14	16	17	18	19	20	21	22	23	24	25	26	28	29	30	31	32	33	34	35	36	37	39	40	41	42	43	44	
Square chuck-neck on-4 ribs	23.75	3	4	5	6	6	8	8	9	10	10	11	12	13	14	15	16	16	17	18	19	19	20	20	22	22	23	24	25	26	27	27	28	29	30	30		
Stew 1/2	16.00	2	2	3	3	4	4	5	5	6	6	6	6	7	8	8	9	9	10	10	10	11	11	12	12	13	13	14	14	14	15	15	16	17	18			
Wholesale cuts		Approximate average value per pound of untrimmed wholesale cuts based on above retail prices																																				
Loin with flank K & S	17.25	6 1/2	8 1/2	7 1/2	8 1/2	10 1/2	11 1/2	12 1/2	14 1/2	15 1/2	16 1/2	17 1/2	18 1/2	20	21 1/2	22 1/2	23 1/2	24 1/2	26 1/2	27 1/2	29	29 1/2	31 1/2	32 1/2	34	34 1/2	36	38	38 1/2	40 1/2	41	42 1/2	43 1/2	45	46 1/2	47 1/2	48 1/2	50
Rack - 8 rib cut	12.25	8	10	11	12	14	15	17	19	20	21	23	24	26	27	28	30	32	33	35	36	37	39	41	42	44	45	46	48	49	51	52	54	56	57	58	60	
Legs - long cut	32.75	6	7	8	9	10	11	12	13	14	16	17	18	19	20	21	22	23	24	25	26	28	29	30	31	32	33	34	35	36	37	39	40	41	42	43	44	
Battle-fore-quarter less rack	37.75	2 1/2	3 1/2	4 1/2	4 1/2	4 1/2	5 1/2	6 1/2	6 1/2	7 1/2	8 1/2	8 1/2	9	9 1/2	10 1/2	11 1/2	12 1/2	13 1/2	13 1/2	14	14 1/2	15 1/2	16 1/2	16 1/2	18	18 1/2	19	20	20 1/2	21 1/2	22 1/2	22 1/2	23 1/2	24 1/2	25	25 1/2		
Hind saddle -1 rib 50.00*	6	7 1/2	8	9 1/2	10 1/2	11 1/2	12 1/2	13 1/2	14 1/2	15 1/2	16 1/2	17 1/2	18 1/2	19 1/2	20 1/2	22	22 1/2	24	24	25 1/2	26 1/2	27 1/2	29	30 1/2	31 1/2	32 1/2	33 1/2	34 1/2	35 1/2	36 1/2	37 1/2	38 1/2	39 1/2	40 1/2	41 1/2	42 1/2	43 1/2	45
Foresaddle -12 ribs 50.00*	4	4 1/2	6	6 1/2	7 1/2	8 1/2	9 1/2	10 1/2	11 1/2	12 1/2	13 1/2	14 1/2	15 1/2	16	17 1/2	18	18 1/2	19 1/2	20 1/2	21	21 1/2	22 1/2	23 1/2	24 1/2	25 1/2	26 1/2	27 1/2	28 1/2	29 1/2	30 1/2	31 1/2	32 1/2	33	34				
Long hind saddle 9 ribs 68.50**	6	7 1/2	8 1/2	9 1/2	10 1/2	11 1/2	12 1/2	14	14 1/2	16 1/2	17 1/2	18 1/2	19 1/2	20 1/2	21 1/2	22 1/2	24	25 1/2	26 1/2	27 1/2	28 1/2	30	31 1/2	32	33 1/2	34 1/2	35 1/2	36 1/2	37 1/2	38 1/2	39 1/2	40 1/2	41 1/2	42 1/2	43 1/2	44 1/2		
Short forequarter 31.50*	2 1/2	3 1/2	4 1/2	5 1/2	6	7 1/2	8	9	9 1/2	10 1/2	11 1/2	12 1/2	13 1/2	14	14 1/2	15 1/2	16	16 1/2	17 1/2	17 1/2	18 1/2	19 1/2	20 1/2	21 1/2	22	23	23 1/2	24	24 1/2	25 1/2	26 1/2							
Back-loin and bracelet	35.75*	6	7 1/2	8 1/2	9 1/2	11 1/2	11 1/2	12 1/2	13 1/2	14 1/2	15 1/2	16 1/2	18	19	20 1/2	21 1/2	22 1/2	23 1/2	25 1/2	26 1/2	27 1/2	28 1/2	29 1/2	30 1/2	31 1/2	32	33	34	35	36	37	38	39	40				
Bracelet - rack and breast	18.50*	6	7 1/2	8 1/2	9	10 1/2	11 1/2	12 1/2	14	14 1/2	15 1/2	16	16 1/2	17 1/2	17 1/2	18 1/2	19 1/2	20 1/2	21 1/2	22	23	23 1/2	24	24 1/2	25 1/2	26 1/2												
Carcass per 100#	100.00	\$5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	

<sup>\*</sup> Stew includes breasts, briskets, shanks and flanks.

<sup>\*\*</sup> Not included in total.

<sup>\*\*</sup> Short forequarter includes square chuck neck on, shanks and briskets.

DIRECTIONS FOR USING RETAIL MEAT PRICING CHART

LAMB CARCASS - U. S. GOOD GRADE STANDARD STYLE OF CUTTING

1. Determine average wholesale carcass cost per 100 pounds of Good Grade Lamb carcass, for which retail prices are to be computed.

2. Determine the necessary or desired gross margin, either in percentage or actual mark-up per pound on a carcass basis. Example:

(a) Wholesale carcass cost is \$15.00 per 100 pounds.

(b) If the desired gross margin in percent of sales is 25%, then the wholesale cost of the carcass will equal 75% of sales receipts.

$$100\% - 25 = 75\%$$

$\$15.00 \times .75 = \$20.00$ , the anticipated retail sales return of all the cuts in 100 pounds of carcass.

(c) If the desired mark-up per pound is 5¢ or \$5.00 per 100 pounds of carcass weight, then the sum of the wholesale cost and the mark-up equals the expected sales return;  $\$15.00 + \$5.00 = \$20.00$ .

3. Locate the column on the chart headed \$20.00.

4. The prices in this column indicate the selling price of each cut as listed on the chart. If each cut is retailed at the indicated prices, the total retail sales receipts should amount to \$20.00. Since the carcass cost \$15.00 per 100 pounds then the gross margin is 50% or 25% of the sales or a mark-up differential of 5¢ per pound based on carcass weight.

5. If some of the retail prices are out of line with the general retail market, adjustments are made as follows:

Under the column where the expected sales receipts are \$20.00, leg of lamb is indicated to retail at 22¢ per pound, but if the general market is 20¢, then a reduction of 2¢ on the leg is necessary. To correct for this necessary reduction, yet maintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments, the percentage figure opposite the leg is multiplied by the reduction, which is 2¢ in this case.

$$33.75 \times .24 = 67.50\%$$

Assuming that loin chops can be increased in price, the figure 67.50¢ is divided by 11.25 which represents the percentage of loin chops in the carcass.

$$67.50 \div 11.25 = 6\%$$

In other words, the retail price of loin chops must be increased 6¢ per pound. By reducing the price of the leg from 22¢ to 20¢ and increasing the price of loin chops from 34¢ to 40¢, the total sales receipts will be the same, namely \$20.00.

6. The second section of the chart indicates the value per pound of the untrimmed wholesale cuts based upon the retail sale receipts, when the cuts derived from the wholesale cut are sold at the indicated retail prices. Example:

When square chuck, neck on, is sold at 18¢ and stew at 7¢, the same amount of money would be received if the short forequarter (square chuck, neck on, shank and bracket) was sold at 15 1/4¢ per pound. If the replacement value of a short forequarter is 11¢, then  $15 \frac{1}{4} - 11\text{¢} = 4 \frac{1}{4}\text{¢}$ , the gross margin per pound derived from the replacement short forequarter. The same procedure may be followed for the other wholesale cuts.

7. To determine the replacement cost of cuts when a carcass cost \$15.00 per 100 pounds locate the column headed \$15.00 and the price shown in that column for each wholesale cut in the carcass by the actual wholesale cost of that cut. If these prices are not in line with the general wholesale market, then multiply the percentage of each wholesale cut in the carcass by the replacement cost of that cut. The sum of these values is the carcass cost based on actual wholesale cut prices. Example:

Leg	33.75	X	17	=	5.74
Ribs and rack	11.25	X	23	=	2.59
Battle	18.75	X	10	=	1.88
					\$15.46

The wholesale cost of the cuts at the above prices are equivalent to \$15.46 for 100 pounds of carcass. If the retail cuts from these wholesale cuts are then sold at the same retail prices as for a \$15.00 carcass, plus a \$5.00 mark-up, then the gross margin on these wholesale cut replacements would be \$20.00 - \$15.46 = \$4.54, or the gross margin on the wholesale cut basis is 46¢ less than when the straight carcass is used.

8. Assuming the carcass cost \$15.00 and that the general wholesale cut market is the same as the wholesale prices listed in the column headed \$15.00, then all trimmed retail cuts would have an actual cost as indicated by the figures in the column headed \$15.00. If a \$5.00 margin is desired, all of the cuts should be sold at the retail prices in the column headed \$20.00. The difference between the individual retail prices for each cut indicates the gross margin per pound for each trimmed retail cut.

**LAMB CARCASS - U. S. GOOD GRADE**  
Medium weight

**RETAIL MEAT PRICING CHART**

STANDARD STYLE OF CUTTING  
Directions on opposite page

Cents per pound for trimmed retail lamb cuts

Trimmed retail cuts		Wholesale carcass cost per 100 pounds, or wholesale carcass cost plus desired margin																				
Name of cut	% of car-cass	8.00	7.00	6.00	5.00	4.00	3.00	2.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Loin chop less flank & s	11.25	9	10	12	14	15	17	19	20	22	24	26	27	29	31	32	34	36	38	40	42	
Rib chops - 8 rib	11.25	7	8	9	11	12	14	15	17	18	20	21	22	24	25	27	28	29	30	32	35	
Legs, long cut	33.75	6	7	8	9	10	11	12	13	14	15	16	18	19	20	21	22	23	24	25	27	
Square chuck - neck on 4 ribs	25.25	4	5	6	7	8	9	10	11	12	13	14	14	15	16	17	18	19	20	21	22	
Stew (1)	15.00	1	2	3	3	4	4	5	5	5	6	6	6	6	7	7	8	8	9	9	9	
Wholesale cuts	96.50	Approximate average value per pound of untrimmed wholesale cuts based on above retail prices																				
Loin with flank K & S	16.25	6 $\frac{1}{2}$	8 $\frac{1}{2}$	10	10 $\frac{1}{2}$	12	13 $\frac{1}{2}$	14 $\frac{1}{2}$	15 $\frac{1}{2}$	17	18 $\frac{1}{2}$	19 $\frac{1}{2}$	20 $\frac{1}{2}$	22	22 $\frac{1}{2}$	24 $\frac{1}{2}$	25 $\frac{1}{2}$	27	27 $\frac{1}{2}$	29 $\frac{1}{2}$	30 $\frac{1}{2}$	
Back - 8 rib cut	11.25	7	8	9	11	12	14	15	17	18	20	21	22	24	25	27	28	29	30	32	35	
Legs - long cut	33.75	6	7	8	9	10	11	12	13	14	15	16	18	19	20	21	22	23	24	25	27	
Battle - fore-quarter less rack	36.75	3	4	5	5 $\frac{1}{2}$	6 $\frac{1}{2}$	7 $\frac{1}{2}$	8	9	9 $\frac{1}{2}$	10 $\frac{1}{2}$	11	11 $\frac{1}{2}$	12	12 $\frac{1}{2}$	13 $\frac{1}{2}$	14 $\frac{1}{2}$	15 $\frac{1}{2}$	16 $\frac{1}{2}$	17 $\frac{1}{2}$		
Hindsaddle - 1 rib	50.00*	6	7	8	9 $\frac{1}{2}$	10 $\frac{1}{2}$	11 $\frac{1}{2}$	12 $\frac{1}{2}$	13 $\frac{1}{2}$	14 $\frac{1}{2}$	15 $\frac{1}{2}$	16 $\frac{1}{2}$	18 $\frac{1}{2}$	19 $\frac{1}{2}$	20 $\frac{1}{2}$	21 $\frac{1}{2}$	23	24	25	26	27	
Fore saddle - 12 ribs 50.00*	4	5	6	6 $\frac{1}{2}$	7 $\frac{1}{2}$	8 $\frac{1}{2}$	9 $\frac{1}{2}$	10 $\frac{1}{2}$	11 $\frac{1}{2}$	12 $\frac{1}{2}$	13 $\frac{1}{2}$	14 $\frac{1}{2}$	15 $\frac{1}{2}$	16 $\frac{1}{2}$	17 $\frac{1}{2}$	18 $\frac{1}{2}$	19	20	21	22	23	
Long hindsaddle 9 ribs	66.50*	5 $\frac{1}{2}$	6 $\frac{1}{2}$	8	9	10	11 $\frac{1}{2}$	12 $\frac{1}{2}$	13 $\frac{1}{2}$	14 $\frac{1}{2}$	15 $\frac{1}{2}$	16 $\frac{1}{2}$	18	19 $\frac{1}{2}$	20 $\frac{1}{2}$	21 $\frac{1}{2}$	22 $\frac{1}{2}$	23 $\frac{1}{2}$	24 $\frac{1}{2}$	25 $\frac{1}{2}$	26 $\frac{1}{2}$	27 $\frac{1}{2}$
Short forequarter $\frac{1}{4}$ ribs **	33.50*	3 $\frac{1}{2}$	4 $\frac{1}{2}$	5 $\frac{1}{2}$	6	7	7 $\frac{1}{2}$	8 $\frac{1}{2}$	9 $\frac{1}{2}$	10 $\frac{1}{2}$	11	11 $\frac{1}{2}$	12	12 $\frac{1}{2}$	13 $\frac{1}{2}$	14 $\frac{1}{2}$	15 $\frac{1}{2}$	16 $\frac{1}{2}$	17	18	18 $\frac{1}{2}$	
Back - loin and bracelet	32.75*	5 $\frac{1}{2}$	6 $\frac{1}{2}$	7 $\frac{1}{2}$	8 $\frac{1}{2}$	10 $\frac{1}{2}$	11 $\frac{1}{2}$	12 $\frac{1}{2}$	13 $\frac{1}{2}$	14 $\frac{1}{2}$	16 $\frac{1}{2}$	17 $\frac{1}{2}$	18	19 $\frac{1}{2}$	20 $\frac{1}{2}$	21 $\frac{1}{2}$	22 $\frac{1}{2}$	23	23 $\frac{1}{2}$	24 $\frac{1}{2}$	25 $\frac{1}{2}$	
Bracelet - rack and breast	16.50*	5	6 $\frac{1}{2}$	7	8 $\frac{1}{2}$	9 $\frac{1}{2}$	10 $\frac{1}{2}$	11 $\frac{1}{2}$	13 $\frac{1}{2}$	15 $\frac{1}{2}$	17	18 $\frac{1}{2}$	19	20 $\frac{1}{2}$	21 $\frac{1}{2}$	22 $\frac{1}{2}$	23	24	25 $\frac{1}{2}$	26 $\frac{1}{2}$	27 $\frac{1}{2}$	
Carcass per 100#	100.00	\$5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	

(1) Stew includes breasts, briskets, shanks and flanks.

\* Not included in total.

\*\* Short forequarter includes square chuck neck on, shanks and flanks.

DIRECTIONS FOR USING RETAIL MEAT PRICING CHART

LAMB CARCASS - U. S. MEDIUM GRADE STANDARD STYLE OF CUTTING

1. Determine average wholesale carcass cost per 100 pounds of Medium Grade Lamb carcass, for which retail prices are to be computed.

2. Determine the necessary or desired gross margin, either in percentage or actual mark-up per pound on a carcass basis. Example:-

(a) Wholesale carcass cost is \$15.00 per 100 pounds.

(b) If the desired gross margin in percent of sales is 25%, then the wholesale cost of the carcass equals 75% of sales receipts.

$$\$15.00 \times .75 = \$20.00$$

the anticipated retail sales return of all the cuts in 100 pounds of carcass.

(c) If the desired mark-up per pound is  $5\frac{1}{2}$  or \$5.00 per 100 pounds of carcass weight, then the sum of the wholesale cost and the mark-up equals the expected sales return;  $\$15.00 + \$5.00 = \$20.00$

3. Locate the column on the chart headed \$20.00.

4. The prices in this column indicate the selling price of each cut as listed on the chart. If each cut is retailed at the indicated prices, the total retail sales receipts should amount to \$20.00. Since the carcass cost \$15.00 per 100 pounds then the gross margin is \$5.00, or 25% of the sales or a mark-up differential of  $5\frac{1}{2}$  per pound based on carcass weight.

5. If some of the retail prices are out of line with the general retail market, adjustments are made as follows:

Under the column where the expected sales receipts are \$20.00, leg of lamb is indicated to retail at  $24\frac{1}{4}$  per pound, but if the general market is  $22\frac{1}{4}$ , then a reduction of  $2\frac{1}{4}$  on the leg is necessary. To correct for this necessary reduction, yet maintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments, the percentage figure opposite the leg is multiplied by the reduction, which is  $2\frac{1}{4}$  in this case.

Assuming that loin chops can be increased in price, the figure  $65\frac{1}{4}$  is divided by  $10.50$  which represents the percent of loin chops in the carcass.

In other words, the retail price of loin chops must be increased  $6\frac{1}{4}$ ¢ per pound. By reducing the price of the leg from  $24\frac{1}{4}$  to  $22\frac{1}{4}$  and increasing the price of loin chops from  $3\frac{1}{4}$ ¢ to  $4\frac{1}{4}$ ¢, the total sales receipts will be about the same, namely \$20.00.

6. The second section of the chart indicates the value per pound of the untrimmed wholesale cuts based upon the retail sale receipts, when the cuts derived from the wholesale cut are sold at the indicated retail prices. Example:-

When square chuck, neck on, is sold at  $16\frac{1}{4}$  and stew at  $6\frac{1}{4}$ , the same amount of money would be received if the short forequarter (square chuck, neck on, shank and brisket) was sold at  $17\frac{1}{4}$  per pound. If the replacement value of a short forequarter is  $9\frac{1}{4}$ , then  $13\frac{1}{4} - 9\frac{1}{4} = 4\frac{1}{4}$ , the gross margin per pound derived from the replacement short forequarter. The same procedure may be followed for the other wholesale cuts.

7. To determine the replacement cost of cuts when a carcass costs \$15.00 per 100 pounds locate the column headed \$15.00 and the price shown in that column for each wholesale cut indicates the replacement cost of that cut. If these prices are not in line with the general wholesale market, then multiply the percentage of each wholesale cut in the carcass by the actual wholesale cost of the cut. The sum of these values is the carcass cost based on actual wholesale cut prices. Example:-

Leg (with kidney and suet)	$11\frac{1}{4} \times 20 = 2.90$
Leg	$3\frac{1}{4} \times 18 = 6.21$
Ribs and rack	$10.25 \times 20 = 2.05$
Rattle	$40.75 \times 10 = 4.08$
	$\frac{\$15.24}{\$20.00}$

The wholesale cost of the cuts at the above prices are equivalent to \$15.24 for 100 pounds of carcass. If the retail cuts from these wholesale cuts are then sold at the same retail prices as for a \$15.00 carcass, plus a \$5.00 mark-up, then the gross margin on these wholesale cut replacements would be \$20.00-\$15.24 = \$4.76, or the gross margin on the wholesale cut basis is  $2\frac{1}{4}$ ¢ less than when the straight carcass is used.

8. Assuming the carcass cost \$15.00 and that the general wholesale cut market is the same as the wholesale prices listed in the column headed \$15.00, then all trimmed retail cuts would have an actual cost as indicated by the figures in the column headed \$15.00. If a \$5.00 margin is desired, all of the cuts should be sold at the retail prices in the column headed \$20.00. The difference between the individual retail prices for each cut indicates the gross margin per pound for each trimmed retail cut.

LAMB CARCASS - U. S. MEDIUM GRADE  
Medium weight

RETAIL MEAT PRICING CHART

STANDARD STYLE OF CUTTING  
Directions on opposite page

Cents per pound for trimmed retail lamb cuts

Name of cut	% of car- cass	Trimmed retail cuts												Wholesale carcass cost per 100 pounds, or wholesale carcass cost plus desired gross margin																																
		8.00	7.00	6.00	5.00	4.00	3.00	2.00	1.00	0.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00	17.00	18.00	19.00	20.00	21.00	22.00	23.00	24.00	25.00	26.00	27.00	28.00	29.00	30.00	31.00	32.00	33.00	34.00	35.00	36.00	37.00	38.00	39.00	40.00					
Loin chop less flank K & S	10.50	9	10	12	14	15	17	19	20	22	24	25	27	29	30	32	34	36	38	39	41	42	44	46	48	50	52	53	55	57	58	61	62	64	65	66	68									
Rib chops - 8 ribs	10.25	7	8	10	11	12	14	16	17	18	20	21	23	24	25	27	28	30	31	32	34	35	37	38	38	40	42	44	45	46	48	49	50	52	54	55	57									
Legs - long cut	34.50	6	7	8	10	11	12	13	14	16	17	18	19	20	22	23	24	25	26	28	29	30	31	32	34	35	36	37	38	39	41	42	43	44	46	47	48									
Square chuck - neck on 4 ribs	27.25	4	5	6	6	7	8	9	10	10	11	12	13	14	14	15	16	17	18	18	19	20	21	22	22	23	24	25	26	27	27	28	29	30	30	31	32									
Stew 1/ 14.75	1	2	2	2	3	3	4	4	4	5	5	6	6	6	6	6	7	7	7	8	8	9	9	9	9	9	10	10	10	10	11	11	12	12	12	12										
Wholesale cuts		97.25	Approximate average value per pound of untrimmed wholesale cuts based on above retail prices																																											
Loin with flank K & S	14.50	6 $\frac{1}{2}$	7 $\frac{1}{2}$	8 $\frac{1}{2}$	10 $\frac{1}{2}$	11 $\frac{1}{2}$	14	14 $\frac{1}{2}$	16 $\frac{1}{2}$	17 $\frac{1}{2}$	18 $\frac{1}{2}$	20	21 $\frac{1}{2}$	22 $\frac{1}{2}$	23 $\frac{1}{2}$	25 $\frac{1}{2}$	26 $\frac{1}{2}$	28 $\frac{1}{2}$	29	30 $\frac{1}{2}$	31	32 $\frac{1}{2}$	34	35 $\frac{1}{2}$	37	38 $\frac{1}{2}$	39 $\frac{1}{2}$	40 $\frac{1}{2}$	42	42 $\frac{1}{2}$	45	45 $\frac{1}{2}$	47 $\frac{1}{2}$	48	48 $\frac{1}{2}$	50 $\frac{1}{2}$										
Pack - 8 rib cut	10.25	7	8	10	11	12	14	16	17	18	20	21	23	24	25	27	28	30	31	32	34	35	37	38	38	40	42	44	45	46	48	49	50	52	54	55	57									
Legs - long cut	34.50	6	7	8	10	11	12	13	14	16	17	18	19	20	22	23	24	25	26	28	29	30	31	32	34	35	36	37	38	39	41	42	43	44	46	47	48									
Battle - fore- quarter less rack	40.75	3	4	4 $\frac{1}{2}$	4 $\frac{1}{2}$	5 $\frac{1}{2}$	6 $\frac{1}{2}$	7	8	8 $\frac{1}{2}$	9 $\frac{1}{2}$	10 $\frac{1}{2}$	11	11 $\frac{1}{2}$	12	12 $\frac{1}{2}$	13 $\frac{1}{2}$	14 $\frac{1}{2}$	14 $\frac{1}{2}$	15	16	16 $\frac{1}{2}$	17 $\frac{1}{2}$	17 $\frac{1}{2}$	18 $\frac{1}{2}$	19	19 $\frac{1}{2}$	20 $\frac{1}{2}$	21 $\frac{1}{2}$	21 $\frac{1}{2}$	22	23	23 $\frac{1}{2}$	24	24 $\frac{1}{2}$	25	25 $\frac{1}{2}$									
Hindsaddle - 1 rib	49.00*	6 $\frac{1}{2}$	7 $\frac{1}{2}$	8 $\frac{1}{2}$	10	11	12 $\frac{1}{2}$	13 $\frac{1}{2}$	14 $\frac{1}{2}$	16 $\frac{1}{2}$	17 $\frac{1}{2}$	18 $\frac{1}{2}$	19 $\frac{1}{2}$	20 $\frac{1}{2}$	22	23 $\frac{1}{2}$	24 $\frac{1}{2}$	25 $\frac{1}{2}$	26 $\frac{1}{2}$	28 $\frac{1}{2}$	29 $\frac{1}{2}$	30 $\frac{1}{2}$	31 $\frac{1}{2}$	32 $\frac{1}{2}$	34 $\frac{1}{2}$	35 $\frac{1}{2}$	36 $\frac{1}{2}$	37 $\frac{1}{2}$	38 $\frac{1}{2}$	39 $\frac{1}{2}$	40	41 $\frac{1}{2}$	42 $\frac{1}{2}$	45	46 $\frac{1}{2}$	48 $\frac{1}{2}$										
Horesaddle - 12 ribs	51.00*	3 $\frac{1}{2}$	4 $\frac{1}{2}$	5 $\frac{1}{2}$	6	7	8	8 $\frac{1}{2}$	9 $\frac{1}{2}$	10	11	12	13	13 $\frac{1}{2}$	14	15	15 $\frac{1}{2}$	16 $\frac{1}{2}$	17 $\frac{1}{2}$	18	18 $\frac{1}{2}$	19 $\frac{1}{2}$	20 $\frac{1}{2}$	21 $\frac{1}{2}$	22 $\frac{1}{2}$	23 $\frac{1}{2}$	24 $\frac{1}{2}$	25 $\frac{1}{2}$	26 $\frac{1}{2}$	26 $\frac{1}{2}$	27 $\frac{1}{2}$	28 $\frac{1}{2}$	29 $\frac{1}{2}$	30 $\frac{1}{2}$	31 $\frac{1}{2}$	32 $\frac{1}{2}$										
Long hindsaddle 9 ribs	63.50*	6	7	8 $\frac{1}{2}$	9 $\frac{1}{2}$	10 $\frac{1}{2}$	12	13	14	15 $\frac{1}{2}$	16 $\frac{1}{2}$	17 $\frac{1}{2}$	19	20	21 $\frac{1}{2}$	22 $\frac{1}{2}$	23 $\frac{1}{2}$	25	26	27 $\frac{1}{2}$	28 $\frac{1}{2}$	29 $\frac{1}{2}$	30 $\frac{1}{2}$	32	33 $\frac{1}{2}$	34 $\frac{1}{2}$	35 $\frac{1}{2}$	36 $\frac{1}{2}$	37 $\frac{1}{2}$	39	40 $\frac{1}{2}$	41 $\frac{1}{2}$	42 $\frac{1}{2}$	43 $\frac{1}{2}$	45 $\frac{1}{2}$	47 $\frac{1}{2}$										
Short forequarter 4 ribs	36.50*	3 $\frac{1}{2}$	4 $\frac{1}{2}$	5	5	6	6 $\frac{1}{2}$	7 $\frac{1}{2}$	8 $\frac{1}{2}$	9 $\frac{1}{2}$	10 $\frac{1}{2}$	11	11 $\frac{1}{2}$	12	12 $\frac{1}{2}$	13 $\frac{1}{2}$	14	15	15 $\frac{1}{2}$	16 $\frac{1}{2}$	17	17 $\frac{1}{2}$	18 $\frac{1}{2}$	18 $\frac{1}{2}$	19 $\frac{1}{2}$	20 $\frac{1}{2}$	21	22	22 $\frac{1}{2}$	23 $\frac{1}{2}$	24 $\frac{1}{2}$	25 $\frac{1}{2}$	26 $\frac{1}{2}$	27	28	29	30	31	32	33	34	35	36	37	38	39
Beef - join and bracelet	29.00	6	7	8 $\frac{1}{2}$	9 $\frac{1}{2}$	10 $\frac{1}{2}$	11 $\frac{1}{2}$	13	14	15	16 $\frac{1}{2}$	17 $\frac{1}{2}$	18 $\frac{1}{2}$	20	20 $\frac{1}{2}$	22 $\frac{1}{2}$	23 $\frac{1}{2}$	24	26	26 $\frac{1}{2}$	28 $\frac{1}{2}$	29	30 $\frac{1}{2}$	31 $\frac{1}{2}$	32 $\frac{1}{2}$	34	35 $\frac{1}{2}$	36 $\frac{1}{2}$	37 $\frac{1}{2}$	38 $\frac{1}{2}$	39 $\frac{1}{2}$	41 $\frac{1}{2}$	42 $\frac{1}{2}$	43 $\frac{1}{2}$	44 $\frac{1}{2}$	45 $\frac{1}{2}$	47									
Bracelet - neck and breast	14.50	5 $\frac{1}{2}$	6 $\frac{1}{2}$	7 $\frac{1}{2}$	8 $\frac{1}{2}$	9 $\frac{1}{2}$	10 $\frac{1}{2}$	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39											
Carcass per 100# 100.00	\$5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39											

1/ Stew includes breasts, briskets, shanks and flanks.

\* Not included in total.

# Short forequarter includes square chuck neck on, shanks and briskets.

DIRECTIONS FOR USING RETAIL MEAT PRICING CHART

VEAL CARCASS - U. S. GOOD GRADE STANDARD STYLE OF CUTTING

30

Determine average wholesale carcass cost per 100 pounds of Good Grade Veal carcass less skin, for which retail prices are to be computed. If the veal carcass is purchased with skin on, the skin represents about 10 percent of the total weight. To ascertain the cost of the carcass less the skin, which is the other 90 percent, the market value of the skin (10 times market price per pound) is subtracted from the amount paid for 100 pounds of carcass with skin on. The remainder divided by 90 will give the cost per pound of the carcass less the skin.

2. Determine the necessary or desired gross margin, either in percentage or actual mark-up per pound on a carcass basis. Example:-

(a) Wholesale carcass cost \$15.00 per 100 pounds.

(b) If the desired gross margin in percent of sales is 25%, then the wholesale cost of the carcass equals 75% of sales receipts.

$$100\% - 25 = 75\%$$

$\$15.00 + 75 = \$20.00$ , the anticipated retail sales return of all the cuts in 100 pounds of carcass.

(c) If the desired mark-up per pound is 5¢ or \$5.00 per 100 pounds of carcass weight, then the sum of the wholesale cost and the mark-up equals the expected sales return :  $\$15.00 + \$5.00 = \$20.00$ .

3. Locate the column on the chart headed \$20.00.

4. The prices in this column indicate the selling price of each cut as listed on the chart. If each cut is retailed at the indicated prices, the total retail sales receipts should amount to \$20.00. Since the carcass cost \$15.00 per 100 pounds, then the gross margin is \$5.00 or 25% of the sales or a mark-up differential of 5¢ per pound based on carcass weight.

5. If some of the retail prices are out of line with the general retail market, adjustments are made as follows:

Under the column where the expected sales receipts are \$20.00, cutlet is indicated to retail at 40¢ per pound, but if the general market is 38¢, then a reduction of 2¢ on the cutlet is necessary. To correct for this necessary reduction, yet maintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments, the percentage figure opposite the cutlet is multiplied by the reduction, which is 2¢ in this case.

$$14.00 \times 2\% = 28\%$$

Assuming that loin chops can be increased in price, the figure 28¢ is divided by 7.50 which represents the percent of loin chops in the carcass.  $28\% \div 7.50 = 3.73\%$

In other words, the retail price of loin chops can be increased 3.73¢ per pound. By reducing the price of the cutlet from 40¢ to 38¢, and increasing the price of loin chops from 30¢ to 34¢, the total sales receipts will be about the same, namely, \$20.00.

6. The second section of the chart indicates the value per pound of the untrimmed wholesale cuts based upon the retail sale receipts, when the cuts derived from the wholesale cut are sold at the indicated retail prices. Example:-

When cutlet 1¢ sold at 40¢, rump at 20¢, and boneless stew at 22¢, the same amount of money would be received if the leg with rump was sold at 24¢ per pound. If the replacement value of the leg is 20¢, then  $24\% - 20\% = 4\%$ , the gross margin per pound derived from the replacement leg with rump. The same procedure may be followed for the other whole-cut cuts.

7. To determine the replacement cost of cuts when a carcass costs \$15.00 per 100 pounds locate the column headed \$15.00 and the price shown in that column for each wholesale cut indicates the replacement cost of that cut. If these prices are not in line with the general wholesale market, then multiply the percentage of each wholesale cut in the carcass by the actual wholesale cost of the cut. The sum of these values is the carcass cost based on actual wholesale cut price.

Example:-

Loin (with kidney and meat)	10.00	X	20	=	\$ 2.00
Leg with rump	39.00	X	18	=	7.20
Ribs or rack	7.50	X	20	=	1.50
Chuck	43.50	X	10	=	4.35
					\$15.05

The wholesale cost of the cuts at the above prices are equivalent to \$15.05 for 100 pounds of carcass. If the retail cuts from these wholesale cuts are then sold at the same retail prices as for a \$15.00 carcass, plus a 5¢ mark-up, then the gross margin on these wholesale cut replacements would be \$20.00 - \$15.05 = \$4.95, or the gross margin on the wholesale cut basis is 5¢ less than when the straight carcass is used.

8. Assuming the carcass cost \$15.00 and that the general wholesale cut market is the same as the wholesale prices listed in the column headed \$15.00, then all trimmed retail cuts would have an actual cost as indicated by the figures in the column headed \$15.00. If a \$5.00 margin is desired, all of the cuts should be sold at the retail prices in the column headed \$20.00. The difference between the individual retail prices for each cut indicates the gross margin per pound for each trimmed retail cut.

VEAL CARCASS - U. S. GOOD GRADE  
Skin or hide off

**RETAIL MEAT PRICING CHART**  
Cents per pound for trimmed retail veal cuts

Shoulder blade and shank	18.75	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40
Under cut shoulder 4 ribs	7.00	3	4	5	5	6	6	7	8	9	9	10	11	11	12	13	13	14	15	15	16	17	17	18	19	20	20	21	22	22	23	24	24	25	25	26	27
Neck - bone in	5.00	2	2	3	3	4	4	4	5	5	6	6	6	7	7	7	8	8	9	10	10	11	11	12	12	13	14	14	14	15	16	16	16	16	16	16	

The 1000's ante

Hindquarter 1 rib	49.00*	6	7½	9½	11	12	1¾	1½	1½	16½	18	19½	20½	21½	22½	24	25½	26½	27½	28½	30½	31½	32½	33½	35	36	37½	38½	39½	40½	42	43½	44½	45½	47	48	
Leg with rump <u>1/2</u>	39.00	6	7½	8½	9½	10½	12	1¼	1½	1½	16½	18	19½	20½	21½	23	24	25½	26½	27½	28½	30	31½	32½	33½	35	36	37½	38½	39½	40½	42	43½	44½	45½	46½	48
Loin 1 rib with K & S	10.00	6	7½	8½	9½	11½	12	13	1¼	1½	17	18	19½	20½	22	22½	23½	25½	26½	28½	29	30½	31½	33	33½	35½	36½	37½	38½	39½	41	42	43½	45	46	47½	48½
Back - 8 ribs	7.50	6	7	8	9	10	12	13	14	15	17	18	19	20	22	23	24	25	26	28	29	30	31	32	33	35	36	37	38	40	41	42	43	44	45	47	48
Chuck forequarter less rack	43.50	3½	4½	5½	6	6½	7½	8½	9	9½	10½	11½	11½	12½	13½	14	14½	15½	16½	16½	17½	18½	19½	20	20½	21½	22½	23	23½	24½	25	26	26½	27½	28½	29½	29½
Forequarter-12 ribs	51.00*	4	5	5½	6½	7½	8½	9	9½	10½	11½	12½	13	13½	14½	15½	16½	16½	17½	18½	19½	20	21	21½	22½	23½	24½	25	25½	26½	27½	28½	29	29½	30½	31½	32½
Carcasses per 100#	100.00	\$5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40

Kidney and suet removed.  
Lean meat from fore and hind shanks and flank.  
Shank is sold with shoulder blade reducing stew meat to 4.75%.  
Rump and loin are separated at hip bone.  
Not included in total.

DIRECTIONS FOR USING WHOLESALE PORK PRICING CHART

LIVE HOG - U. S. CHOICE GRADE - LARD TYPE - STANDARD STYLE OF CUTTING

1. Determine average live cost per 100 pounds of Choice Grade Lard Type Hog, for which wholesale prices are to be computed.
2. If a tax is being levied this should be added to the cost price for 100 pounds live weight.
3. Determine the necessary or desired gross margin in dollars per 100 pounds of live weight. This gross margin should be sufficient enough to cover all charges for buying, slaughtering, chilling, cutting, packaging, selling, transporting, rendering lard and a net profit. Example:-  
 (a) Live hog cost \$6.00 per 100 pounds and there is a  
     levied tax of \$2.25 per 100 pounds, then actual  
     Live cost is \$6.00 + \$2.25 = \$8.25
4. Locate the column on the chart headed \$9.00. The prices in this column indicate the selling price of each wholesale cut or product as listed on the chart.
5. If some of the wholesale prices are out of line with the general wholesale market, adjustments are made as follows: Under the column where the expected sales receipts are \$9.00, fresh regular hams are indicated to sell at 17 $\frac{1}{4}$ ¢ per pound, but if the general market is 14 $\frac{1}{4}$ ¢, then a reduction of 3 $\frac{1}{4}$ ¢ on regular fresh hams is necessary. To correct for this necessary reduction yet maintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments the percentage figures opposite the regular fresh ham is multiplied by the reduction which is 3 $\frac{1}{4}$ ¢ in this case.  

$$13.30 \times .75 = 10.00\text{¢}$$
  

$$10.00 + .890 = 1.123\text{¢}$$
  
 Assuming that pork loins can be increased in price, the figure 10.00¢ is divided by 8.90 which represents the percentage of pork loin in 100 pounds of live hog.
6. If the live hog cost was \$6.25, the levied tax \$2.25, and the necessary gross margin 75¢ per 100 pounds, then the total necessary sales receipts would amount to the sum of these, or \$9.25. In order to determine the necessary selling price for each cut and product, locate the column headed 25¢ and \$9.00. The sum of the prices for each cut or product in these two columns indicates the necessary selling price in order to realize the desired total sales receipts of \$9.25. In the column headed 25¢, S. P. bellies are priced at 17 $\frac{1}{4}$ ¢ per pound, and in the column headed \$9.00 the price is 16 $\frac{1}{4}$ ¢ per pound; thus the sum of these two prices equals 17 $\frac{1}{4}$ ¢, which is the price of S. P. bellies when the total anticipated sales return is \$9.25 per 100 pounds of live hog.
7. If the general wholesale market for each cut and product is the same as the prices for each cut and product in any one column, then the total sales receipts will be the same amount as the figure which heads that particular column. Thus, if the general wholesale market is the same as the prices appearing in the column headed \$10.00, the sales return will be \$10.00. If a levied tax amounts to \$2.25 per 100 pounds and the necessary gross margin is 75¢, the sum of these two charges equals \$5.00. This amount when subtracted from total sales receipts equals the price that can be paid for 100 pounds of live hog. Example:-  

$$\$10.00 - \$3.00 = \$7.00$$
  
 When one or more of the prices in any particular column (the \$10.00 column in this case) do not agree with the general wholesale market, then the following adjustments are made in order to determine the live hog cost based on a given set of wholesale cuts and products market prices. In the column headed \$10.00, pork loins are indicated to sell at 17 $\frac{1}{4}$ ¢ per pound but the general wholesale market is 16 $\frac{1}{4}$ ¢ per pound. This reduction of 1 $\frac{1}{4}$ ¢ is multiplied by the percentage figure opposite the pork loin  

$$8.90 \times 1\frac{1}{4} = 8.94$$
  
 This amount of 8.94¢, or about 9¢, is subtracted from the computed live value of \$7.00 to determine the actual value of the live hog when the general wholesale market quotations were the same, with the exception of pork loins, as the prices appearing in any one column, or the \$10.00 column in this case.
- When the general wholesale market prices for certain cuts are higher than the prices appearing in any particular column, then the amount which represents the increased value of these higher priced cuts is added to the computed value of the hog in order to determine the actual value of 100 pounds of live hog.

LIVE HOG  $\frac{1}{2}$  - U. S. CHOICE GRADE

WHOLESALE PORK PRICING CHART

Cents per pound for wholesale pork carcass and products

STANDARD STYLE OF CUTTING  
Directions on opposite page

Wholesale cuts	% of live hog weight	Live hog cost per 100 pounds or live hog cost plus desired gross margin and tax levied																															
		.75	.50	.25	.20	.10	.05	.03	.02	.01	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00	.00												
Carcass $\frac{1}{2}$	71.30	1/3	3/5	1	1 1/2	2	3 1/2	5	7	9	11	13	1 1/2	16 1/2	18 1/2	20 1/2	22 1/2	24	25 1/2	26 1/2	27 1/2	29											
Belly S.P.10-14	11.20	1/2	1	1 1/2	2	3 1/2	5	7	9	11	13	1 1/2	16 1/2	18 1/2	20 1/2	22 1/2	24	26	27 1/2	29 1/2	31 1/2	33 1/2	35 1/2	37 3/4									
Loin 8 - 12	8.90	1/2	3/4	1 1/2	1 1/2	3 1/2	5	6	8	10	12	1 1/2	15 1/2	17	18 1/2	20 1/2	22	23 1/2	25 1/2	27 1/2	29	30 1/2	32 1/2	34									
Ham - regular $\frac{1}{2}$ - 16	13.30	1/2	3/4	1 1/2	1 1/2	3 1/2	5	6	8	10	12	1 1/2	15 1/2	17	18 1/2	20 1/2	22	23 1/2	25 1/2	27 1/2	29	30 1/2	32 1/2	34									
New York $\frac{1}{2}$ shoulders 10-15	10.75	1/4	1/2	1	1 1/2	2	3	5	6	7 1/2	8	10	1 1/2	12 1/2	13 1/2	15 1/2	16 1/2	17 1/2	19	20 1/2	21 1/2	22 1/2	24	25 1/2	27 1/2	29							
Jowl-square cut 2 - 3	1.85	1/4	1/2	1	1 1/2	2	3	5	6	7 1/2	8	9 1/2	10 1/2	10 1/2	11 1/2	12 1/2	13	13 1/2	14 1/2	15 1/2	16 1/2	17 1/2	18 1/2	19 1/2	20 1/2	21							
Spare ribs half sheet	1.55	1/4	1/2	1	1 1/2	2	3	5	6	7 1/2	8	9 1/2	10 1/2	11 1/2	12 1/2	13	14	15	16	16 1/2	17 1/2	18 1/2	19 1/2	20 1/2	21 1/2	22							
Neckbones	.85	1/8	1/4	1	1 1/2	2	3	5	7	9	11	13	1 1/2	16 1/2	18 1/2	20 1/2	22 1/2	23 1/2	24 1/2	25 1/2	26 1/2	27 1/2	28 1/2	29 1/2	30 1/2	31 1/2							
Feet	1.85	1/12	1/8	1	1 1/2	2	3	5	7	9	11	13	1 1/2	16 1/2	18 1/2	20 1/2	22 1/2	23 1/2	24 1/2	25 1/2	26 1/2	27 1/2	28 1/2	29 1/2	30 1/2	31 1/2							
Tail	.20	1/8	1/4	1	1 1/2	2	3	5	7	9	11	13	1 1/2	16 1/2	18 1/2	20 1/2	22 1/2	23 1/2	24 1/2	25 1/2	26 1/2	27 1/2	28 1/2	29 1/2	30 1/2	31 1/2							
Lean trimmings*	2.50	1/4	1/2	1	1 1/2	2	3	5	7	9	11	13	1 1/2	16 1/2	18 1/2	20 1/2	22 1/2	23 1/2	24 1/2	25 1/2	26 1/2	27 1/2	28 1/2	29 1/2	30 1/2	31 1/2							
Liver	1.40	1/12	1/8	1	1 1/2	2	3	5	7	9	11	13	1 1/2	16 1/2	18 1/2	20 1/2	22 1/2	23 1/2	24 1/2	25 1/2	26 1/2	27 1/2	28 1/2	29 1/2	30 1/2	31 1/2							
Heart	.25	1/8	1/4	1	1 1/2	2	3	5	7	9	11	13	1 1/2	16 1/2	18 1/2	20 1/2	22 1/2	23 1/2	24 1/2	25 1/2	26 1/2	27 1/2	28 1/2	29 1/2	30 1/2	31 1/2							
Kidney	.20	1/8	1/4	1	1 1/2	2	3	5	7	9	11	13	1 1/2	16 1/2	18 1/2	20 1/2	22 1/2	23 1/2	24 1/2	25 1/2	26 1/2	27 1/2	28 1/2	29 1/2	30 1/2	31 1/2							
Head $\frac{1}{2}$	4.60	1/12	1/8	1	1 1/2	2	3	5	7	9	11	13	1 1/2	16 1/2	18 1/2	20 1/2	22 1/2	23 1/2	24 1/2	25 1/2	26 1/2	27 1/2	28 1/2	29 1/2	30 1/2	31 1/2							
Lard $\frac{1}{2}$	15.53	1/8	1/2	1	1 1/2	2	3	5	6	7 1/2	8	10	1 1/2	12 1/2	14 1/2	15 1/2	16 1/2	17 1/2	19	20	21 1/2	22 1/2	24	25	26	27	28	29	30				
Live hog per 100 pounds	\$ .25	.50	.75	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30

1/ Lard type. -Average live weight 180-250 pounds; average dressed weight 125-180 pounds. Thickness of back fat  $1\frac{1}{2}$  - 2 inches.

Leaf fat and kidney out; head and ham facings off.

New York skinned shoulder 1 1/2 ribs.

Untrimmed -tongue and brain included.

Percentage fat yield -fat backs 9.75; leaf fat 2.15; scrap leaf .15; caul fat .50; ham facing .30 and fat trimmings 7.35.

## DIRECTIONS FOR USING WHOLESALE PORK PRICING CHART

## LIVE HOG - U. S. CHOICE GRADE - MEAT TYPE - STANDARD STYLE OF CUTTING

1. Determine average live cost per 100 pounds of Choice Grade Meat Type Hog for which wholesale prices are to be computed.
2. If a tax is being levied this should be added to the cost price for 100 pounds live weight.
3. Determine the necessary or desired gross margin in dollars per 100 pounds of live weight. This gross margin should be sufficient enough to cover all charges for buying, slaughtering, chilling, cutting, packaging, selling, rendering, lard and a net profit. Example:-
  - (a) Live hog cost \$6.00 per 100 pounds and there is a levied tax of \$2.25 per 100 pounds, then actual live cost is \$6.00 + \$2.25 = \$8.25.
  - (b) If the desired gross margin or charges for slaughtering, etc., amounts to 75¢ per 100 pounds then the sum of the live cost plus the levied tax and the gross margin equals the expected sales return:  $\$8.25 + .75 = \$9.00$
4. Locate the column on the chart headed \$9.00. The prices in this column indicate the selling price of each wholesale cut or product as listed on the chart.
5. If some of the wholesale prices are out of line with the general wholesale market, adjustments are made as follows: Under the column where the expected sales receipts are \$9.00, fresh regular hams are indicated to sell at 1½¢ per pound, but if the general market is 1¼¢, then a reduction of ½¢ on regular fresh hams is necessary. To correct for this necessary reduction yet maintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments the percentage figures opposite the regular fresh ham 10-35% is multiplied by the reduction which is ½¢ in this case.  

$$\frac{1.380 \times .75\%}{10-35\%} = 1.04\%$$
- Assuming that pork loins can be increased in price, the figure 10-35% is divided by 9.95, which represents the percentage of pork loin in 100 pounds of live hog.  

$$\frac{10.35 + 9.95}{9.95} = 1.04\%$$
- In other words, the wholesale price of pork loins is increased 1¢ per pound. By reducing the price of regular fresh hams from 1½¢ to 1¾¢ and increasing the price of pork loins from 1½¢ to 1¾¢, the total sales receipts will be about the same, namely, \$9.00. The same procedure is followed if two or more cuts are out of line with the general wholesale market.
- If the live hog cost was \$6.25, the levied tax \$2.25, and the necessary gross margin 75¢ per 100 pounds, then the total necessary sales receipts would amount to the sum of three, or \$9.25. In order to determine the necessary selling price for each cut and product locate the column headed 25¢ and \$9.00. The sum of the prices for each cut or product in these two columns indicates the necessary selling price in order to realize the desired total sales receipts of \$9.25. In the column headed 25¢, S. P. bellies are priced at 1½¢ per pound, and in the column headed \$9.00 the price is 1¾¢ per pound; thus the sum of these two prices equals 1¾¢, which is the price of S. P. bellies when the total anticipated sales return is \$9.25 per 100 pounds of live hog.
- If the general retail market for each cut and product is the same as the prices for each cut and product in any one column, then the total sales receipts will be the same. As the figure which heads that particular column, thus, if the general wholesale market is the same as the prices appearing in the column headed 0.00, the sales return will be \$10.00. If levied tax amounts to 2.25 per 100 pounds and the necessary gross margin is 75¢, the sum of these two charges equals 3.0. This amount when subtracted from the sales receipts equals the price that can be paid for 100 pounds of live hog. Example:-  

$$\$10.00 - \$3.00 = \$7.00$$
- When one or more adjustments are made to the prices in any particular column (the \$10.00 column in this case) do not agree with the general wholesale market price. In the column headed \$10.00, the prices in any particular column (the live hog cost based on a given set of wholesale cuts and products market price) are to be paid for 100 pounds of live hog. Example:-  

$$9.95 \times 1\frac{1}{4} = 9.95\%$$
- This amount of 9.95%, or about 10%, is subtracted from the computed live value of \$7.00 to determine the actual value of the live hog when the general wholesale market quotations are the same, with the exception of pork loins, as the prices appearing in any one column, or the \$10.00 column in this case.  

$$\$7.00 - 10\% = \$6.90$$
- When the general wholesale market prices for certain cuts are higher than the prices appearing in any particular column, then the amount which represents the increased value of these higher priced cuts is added to the computed value of the hog in order to determine the actual value of 100 pounds of live hog.

LIVE HOG  $\frac{1}{4}$  - U. S. CHOICE GRADE

WHOLESALE PORK PRICING CHART

Cents per pound for wholesale pork carcass and products

STANDARD STYLE OF CUTTING  
Directions on opposite page

Wholesale cuts	Live hog cost per 100 pounds or live hog cost plus desired gross margin and tax levied														
	% of live hog weight	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%
Carcass $\frac{2}{1}$	70.00	1/3	3/4	1	1 1/3	2/3	4	5/8	6/8	8	9/8	10/8	11/8	12/8	13/8
Belly S.P. 12-14	10.65	1/2	1	1 1/2	2	3/8	5/8	7/8	9/8	12 1/8	15 1/8	16 1/8	17 1/8	19	20 1/8
Loin 9-12	9.95	1/2	1	1 1/2	2	3/8	5/8	6 1/8	8 1/8	10 1/8	12 1/8	14 1/8	15 1/8	17 1/8	19 1/8
Hams -Regular	13.80	1/2	1	1 1/2	2	3/8	5/8	6 1/8	8 1/8	10 1/8	12 1/8	13 1/8	15 1/8	17	18 1/8
New York $\frac{3}{4}$ shoulders 10-14	11.25	1/4	1/2	1	1 1/4	2/3	3 1/8	5 1/8	6 1/8	7 1/8	8 1/8	10 1/8	11 1/8	12 1/8	13 1/8
Jowl-square cut 1-2	1.50	1/4	1/2	1	1 1/4	2/3	3 1/8	4 1/8	5 1/8	6 1/8	7 1/8	8 1/8	9 1/8	10 1/8	11 1/8
Spare ribs half sheet	1.70	1/4	1/2	1	1 1/4	2/3	3 1/8	4 1/8	5 1/8	6 1/8	7 1/8	8 1/8	9 1/8	10 1/8	11 1/8
Neckbones	1.00	1/8	1/4	1	1 1/8	1 1/4	2 1/8	3	3 1/8	4	4 1/8	5	5 1/8	6	6 1/8
Feet	2.00	1/12	1/8	1	1 1/12	1 1/8	2 1/8	3	3 1/8	4	4 1/8	5	5 1/8	6	6 1/8
Tail	.20	1/8	1/4	1	1 1/8	2 1/8	3	3 1/8	4 1/8	5 1/8	6 1/8	7 1/8	8 1/8	9 1/8	10 1/8
Lean trimmings	3.00	1/4	1/2	1	1 1/4	2 1/8	3 1/8	4 1/8	5 1/8	6 1/8	7 1/8	8 1/8	9 1/8	10 1/8	11 1/8
Liver	1.40	1/12	1/8	1	1 1/12	1 1/8	2 1/8	3	3 1/8	4	4 1/8	5	5 1/8	6	6 1/8
Heart	.25	1/8	1/4	1	1 1/8	2 1/8	3 1/8	4	4 1/8	5	5 1/8	6	6 1/8	7 1/8	8 1/8
Kidney	.20	1/8	1/4	1	1 1/8	2 1/8	3 1/8	4	4 1/8	5	5 1/8	6	6 1/8	7 1/8	8 1/8
Head $\frac{1}{4}$	4.65	1/8	1/2	1	1 1/8	1 1/4	2 1/8	3 1/8	4	4 1/8	5 1/8	6	6 1/8	7 1/8	8 1/8
Lard $\frac{1}{2}$	12.75	1/8	1/2	1	1 1/8	2 1/8	3 1/8	5 1/8	6 1/8	7 1/8	8 1/8	10 1/8	11 1/8	12 1/8	13 1/8
Live hog per 100 pounds	\$ .25	.50	.75	1	2	3	4	5	6	7	8	9	10	11	12

$\frac{1}{1}$  Meat type - average live weight 180-250 pounds - average dressed weight 124-178 pounds. - Thickness of back fat 1 - 1 3/4 inches.

$\frac{2}{1}$  Leaf fat and kidney out; head and ham facings off.

$\frac{3}{1}$  New York skinned shoulder 1 1/2 ribs.

$\frac{4}{1}$  Untrimmed tongue and brain included.

$\frac{5}{1}$  Percentage of fat yields fat backs 7.50; leaf fat 2.05; leaf scrap .15; caul fat .55; ham facings .35 and fat trimming 6.30.

DIRECTIONS FOR USING WHOLESALE PORK PRICING CHART  
LIVE HOG - U.S. GOOD GRADE STANDARD STYLE OF CUTTING

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1. Determine average live cost per 100 pounds of Good Grade Hog for which wholesale prices are to be computed.
2. If a tax is being levied this should be added to the cost price for 100 pounds live weight.
3. Determine the necessary or desired gross margin in dollars per 100 pounds of live weight. This gross margin should be sufficient enough to cover all charges for buying, slaughtering, chilling, cutting, packaging, selling, transporting, rendering lard and a net profit. Example:-  
 (a) Live hog cost \$6.00 per 100 pounds and there is a levied tax of \$2.25 per 100 pounds, then actual live cost is \$6.00 + \$2.25 = \$8.25.  
 If the desired gross margin or charges for slaughtering, etc., amounts to 75¢ per 100 pounds then the sum of the live cost plus the levied tax and the gross margin equals the expected sales return:  $\$8.25 + 75\% = \$9.00$
4. Locate the column on the chart headed \$9.00. The prices in this column indicate the selling price of each wholesale cut or product as listed on the chart.
5. If some of the wholesale prices are out of line with the general wholesale market, adjustments are made as follows: Under the column where the expected sales receipts are \$9.00, regular fresh hams, No. 1 are indicated to sell at 16½¢ per pound, but if the general market is 15½¢, then a reduction of 1½¢ on regular fresh hams, No. 1 is necessary. To correct for this necessary reduction yet maintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments the percentage figures opposite the regular fresh ham is multiplied by the reduction which is 1½¢ in this case.  
 $7\frac{1}{2} \times 1\frac{1}{2} = 7\frac{5}{8}\text{¢}$   
 $3\frac{5}{8}\text{¢} + 10.25 = 14\frac{7}{8}\text{¢}$
- Assuming that pork loins can be increased in price, the figure 14½¢ is divided by 10.25, which represents the percentage of pork loin in 100 pounds of live hog.  
 In other words, the wholesale price of pork loins is increased 1½¢ per pound. By reducing the price of regular fresh hams from 16½¢ to 15½¢ and increasing the price of pork loins from 16½ to 16 1/3¢, the total sales receipts will be about the same, namely, \$9.00. The same procedure is followed if two or more cuts are out of line with the general wholesale market.
- If the live hog cost was \$6.25, the levied tax \$2.25, and the necessary gross margin 75¢ per 100 pounds, then the total necessary sales receipts would amount to the sum of these, or \$9.25. In order to determine the necessary selling price for each cut and product locate the column headed 25¢ and \$9.00. The sum of the prices for each cut or product in these two columns indicates the necessary selling price in order to realize the desired total sales receipts of \$9.25. In the column headed 25¢, S. P. bellies, No. 2 are priced at 1½¢ per pound, and in the column headed \$9.00 the price is 17½¢ per pound; thus the sum of these two prices equals 18½¢, which is the price of S. P. Bellies when the total anticipated sales return is \$9.25 per 100 pounds of live hog.
- If the general wholesale market for each cut and product is the same as the prices for each cut and product in any one column, then the total sales receipts will be the same amount as the figure which heads that particular column. Thus, if the general wholesale market is the same as the prices appearing in the column will headed \$10.00, the sales return will be \$10.00. If a levied tax amounts to \$2.25 per 100 pounds and the necessary gross margin is 75¢, the sum of these two charges equals \$3.00. This amount when subtracted from the sales receipts equals the price that can be paid for 100 pounds of live hog. Example:-  
 $\$10.00 - \$3.00 = \$7.00$
- When one or more of the prices in any particular column (the \$10.00 column in this case) do not agree with the general wholesale market then the following adjustments are made in order to determine the live hog cost based on a given set of wholesale cuts and products market prices. In the column headed \$10.00, pork loins are indicated to sell at 17½¢ per pound but the general wholesale market is 16½¢ per pound. This reduction of 1½¢ is multiplied by the percentage figure opposite the pork loin.  
 $10.25 \times 1\frac{1}{2} = 17.3\frac{1}{8}\text{¢}$   
 This amount of 17.3½¢, or about 1¾¢, is subtracted from the computed live value of \$10.00 to determine the actual value of the live hog when the general wholesale market quotations were the same, with the exception of pork loins, as the prices appearing in any one column, or the \$10.00 column in this case.  
 $\$7.00 - 1\frac{3}{4} = \$6.82$  - the value of 100 pounds of live hog
- When the general wholesale market prices for certain cuts are higher than the prices appearing in any particular column, then the amount which represents the increased value of these higher priced cuts is added to the computed value of the hog in order to determine the actual value of 100 pounds of live hog.

LIVE HOG <sup>1/</sup> - U. S. GOOD GRADE

WHOLESALE PORK PRICING CHART

STANDARD STYLE OF CURVING  
Directions on opposite page

Cents per pound for wholesale pork carcasses and products

Wholesale cuts	% of live hog weight	Live hog cost per 100 pounds or live hog cost plus desired gross margin and tax levied																																				
		.40	.39	.38	.37	.36	.35	.34	.33	.32	.31	.30	.29	.28	.27	.26	.25	.24	.23																			
Carcass <sup>2/</sup>	68.60	1/3	2/3	1	1 2/5	2 5/8	3 5/8	4 5/8	5 7/8	6 3/4	7 3/4	8 3/4	9 11	12 1/2	13 1/2	14 1/2	15 1/2	16 1/2	17 1/2																			
Belly-No. 1 S.P.	4.68	1/2	1	1 1/2	2	4	6	8	10	12	14 1/2	15 1/2	17 1/2	19 1/2	21 1/2	23 1/2	25 1/2	27 1/2	29 1/2	30 1/2																		
Belly-No. 2 S.P.	4.67	1/2	3/4	1 1/2	1 3/4	3 1/2	5 1/2	7	8 1/2	10 1/2	12 1/2	14 1/2	16	17 1/2	19 1/2	21 1/2	23	25 1/2	27 1/2	29 1/2																		
Loin No. 1 9-12	10.25	1/2	3/4	1 1/2	1 3/4	1 3/4	3 1/2	5 1/2	7	9	10 1/2	12 1/2	14 1/2	16	17 1/2	19 1/2	21 1/2	23	25 1/2	27 1/2	29 1/2																	
Hams- Regular 13-18	7.13	1/2	1	1 1/2	1 3/4	3 1/2	5 1/2	7 1/2	9	10 1/2	12 1/2	14 1/2	16 1/2	18	19 1/2	21 1/2	23 1/2	25 1/2	27	28 1/2	30 1/2	32	33 1/2	35 1/2	37 1/2	39 1/2	40 1/2											
Hams- Regular 13-18	7.12	1/2	3/4	1 1/2	1 3/4	3 1/2	5 1/2	6 1/2	8 1/2	10	11 1/2	13 1/2	15 1/2	16 1/2	18	20	21 1/2	23 1/2	25 1/2	27	28 1/2	30 1/2	32	33 1/2	35 1/2	37 1/2	39 1/2	40 1/2										
New York <sup>3/</sup> - shoulder 11-14	11.80	1/4	3/4	1	1 1/2	2 1/2	4	5 1/2	6 1/2	8	9 1/2	10 1/2	12	13 1/2	14 1/2	16	17 1/2	18 1/2	20	21 1/2	22 1/2	24	25 1/2	26 1/2	28 1/2	29 1/2	30 1/2	32 1/2	33 1/2	34 1/2	36 1/2	37 1/2	38 1/2	39 1/2	40 1/2			
Jowl-square cut 1-2	1.50	1/4	1/2	1 1/2	2 1/2	3 1/2	4 1/2	5 1/2	6 1/2	7	7 1/2	8 1/2	9 1/2	10	10 1/2	11 1/2	12 1/2	13 1/2	14	14 1/2	15 1/2	16 1/2	17	17 1/2	18 1/2	19 1/2	20	20 1/2	21 1/2	22 1/2	23 1/2							
Spare ribs half sheet	1.90	1/4	1/2	1 1/2	2	3	4	5	5 1/2	6 1/2	7	7 1/2	8 1/2	9 1/2	10	10 1/2	11 1/2	12 1/2	13 1/2	14 1/2	15 1/2	16 1/2	17 1/2	18 1/2	19 1/2	20 1/2	21 1/2	22 1/2	23 1/2	24 1/2	25 1/2	26 1/2	27 1/2	28 1/2	29 1/2			
Neckbones	1.10	1/12	1/4	1/2	1 1/2	2	2 1/2	3	3 1/2	4	4 1/2	5	5 1/2	6	6 1/2	7	7 1/2	8	8 1/2	9	9 1/2	10	10 1/2	10 1/2	11 1/2	11 1/2	11 1/2	11 1/2	11 1/2	11 1/2	11 1/2	11 1/2	11 1/2	11 1/2				
Feet	2.35	1/12	1/4	1/2	1 1/2	2	2 1/2	3	3 1/2	4	4 1/2	5	5 1/2	6	6 1/2	7	7 1/2	8	8 1/2	9	9 1/2	10	10 1/2	10 1/2	11	11 1/2	11 1/2	11 1/2	11 1/2	11 1/2	11 1/2	11 1/2	11 1/2	11 1/2	11 1/2			
Tail	.25	1/4	1/4	1/2	1 1/2	2	2 1/2	3	3 1/2	4	4 1/2	5	5 1/2	6	6 1/2	7	7 1/2	8	9	9 1/2	10	10 1/2	11 1/2	12	12 1/2	13 1/2	14	14 1/2	15	16	16 1/2	17	17 1/2	18 1/2	19			
Lean trimmings	3.00	1/4	1/2	1 1/2	2	2 1/2	3	3 1/2	4	4 1/2	5	5 1/2	6	6 1/2	7	7 1/2	8	8 1/2	9	9 1/2	10	10 1/2	11 1/2	12	12 1/2	13	14	15	15 1/2	16	16 1/2	17	17 1/2	18	18 1/2	19		
Liver	1.50	1/12	1/4	1/2	1 1/2	2	2 1/2	3	3 1/2	4	4 1/2	5	5 1/2	6	6 1/2	7	7 1/2	8	8 1/2	9	9 1/2	10	10 1/2	11	11 1/2	12	12 1/2	13	13 1/2	14	14 1/2	15	15 1/2	16	16 1/2	17	17 1/2	18
Heart	.25	1/8	1/4	1/2	1 1/2	2	2 1/2	3	3 1/2	4	4 1/2	5	5 1/2	6	6 1/2	7	7 1/2	8	8 1/2	9	9 1/2	10	10 1/2	11	11 1/2	12	12 1/2	13	13 1/2	14	14 1/2	15	15 1/2	16	16 1/2	17	17 1/2	18
Kidney	.25	1/8	1/4	1/2	1 1/2	2	2 1/2	3	3 1/2	4	4 1/2	5	5 1/2	6	6 1/2	7	7 1/2	8	8 1/2	9	9 1/2	10	10 1/2	11	11 1/2	12	12 1/2	13	13 1/2	14	14 1/2	15	15 1/2	16	16 1/2	17	17 1/2	18
Head	4.85	1/12	1/4	1/2	1 1/2	2	2 1/2	3	3 1/2	4	4 1/2	5	5 1/2	6	6 1/2	7	7 1/2	8	8 1/2	9	9 1/2	10	10 1/2	11	11 1/2	12	12 1/2	13	13 1/2	14	14 1/2	15	15 1/2	16	16 1/2	17	17 1/2	18
Lard <sup>4/</sup>	10.25	1/4	3/4	1	1 1/2	2 1/2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30				
Live hog per 100 pounds	\$ .25	.50	.75	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30					

<sup>1/</sup> Average live weight 180-250 pounds; average dressed weight 122-173 pounds. Thickness of back fat  $\frac{3}{4}$  - 1 1/2 inches.

<sup>2/</sup> Leaf fat and kidney out; head and ham racking off.

<sup>3/</sup> New York skinned shoulder 1 1/2 ribs.

<sup>4/</sup> Percentage fat yield - fat backs 6.10; leaf fat 1.50; scrap leaf .10; can fat .40; ham facings .40, and fat trimmings 5.75.

DIRECTIONS FOR USING WHOLESALE PORK PRICING CHART  
LIVE HOG - U.S. MEDIUM GRADE STANDARD STYLE OF CUTTING

1. Determine average live cost per 100 pounds of Medium Grade Hog for which wholesale prices are to be computed.
2. If a tax is being levied this should be added to the cost price for 100 pounds live weight.
3. Determine the necessary or desired gross margin in dollars per 100 pounds of live weight. This gross margin should be sufficient enough to cover all charges for buying, slaughtering, chilling, cutting, packaging, selling, transporting, rendering, lard and a net profit. Example:-  
 (a) Live hog cost \$6.00 per 100 pounds and there is a levied tax of \$2.25 per 100 pounds, then actual live cost is  $\$6.00 + \$2.25 = \$8.25$   
 (b) If the desired gross margin or charges for slaughtering, etc., amounts to 75¢ per 100 pounds then the sum of the live cost plus the levied tax and the gross margin equals the expected sales return:  $\$8.25 + 75\% = \$9.00$
4. Locate the column on the chart headed \$9.00. The prices in this column indicate the selling price of each wholesale cut or product as listed on the chart.
5. If some of the wholesale prices are out line with the general wholesale market, adjustments are made as follows: Under the column where the expected sales receipts are \$9.00, regular fresh hams, No. 2 are indicated to sell at 16¢ per pound, but if the general market is 15½¢, then a reduction of 1/2¢ on regular fresh hams, No. 2 is necessary. To correct for this necessary reduction yet maintain the same total sales receipts, the price of some other cut or cuts must be increased. In making such adjustments the percentage figures opposite the fresh regular ham, No. 2 is multiplied by the reduction which is 1/2¢ in this case.  
 $7.13 \times 1/2 = 3.56\%$   
 Assuming that pork loins can be increased in price, the figure 3.56¢ is divided by 10.50 which represents the percentage of pork loin in 100 pounds of live hog.  
 $3.56\% \div 10.50 = .339\%$   
 In other words, the wholesale price of pork loins is increased 1.339¢ per pound. By reducing the price of regular fresh hams from 16¢ to 15½¢ and increasing the price of pork loins from 16¢ to 16 1/3¢, the total sales receipts will be about the same, namely, \$9.00. The same procedure is followed if two or more cuts are out of line with the general wholesale market.
6. If the live hog cost was \$6.25, the levied tax \$2.25, and the necessary gross margin 75¢ per 100 pounds, then the total necessary sales receipts would amount to the sum of these, or \$9.25. In order to determine the necessary selling price for each cut and product locate the column headed 25¢ and \$9.00. The sum of the prices for each cut or product in these two columns indicates the necessary selling price in order to realize the desired total sales receipts of \$9.25. In the column headed 25¢, S. F. bellies, No. 2 are priced at 3/4¢ per pound, and in the column headed \$9.00 the price is 16¢ per pound, thus the sum of these two prices equals 17½¢, which is the price of S. P. bellies when the total anticipated sales return is \$9.25 per 100 pounds of live hog.
7. If the general wholesale market for each cut and product is the same as the prices for each cut and product in any one column, then the total sales receipts will be the same amount as the figure which heads that particular column. Thus, if the general wholesale market is the same as the prices appearing in the column for prices for each cut or product in a given set of wholesale cuts and products market prices. In the column headed \$10.00, the sum of the prices for each cut or product in a given set of wholesale cuts and products market prices is 16¢ per pound. This reduction of 1/2¢ is multiplied by the percentage charges equal \$3.00. This amount when subtracted from the sale receipts equals the price that can be paid for 100 pounds of live hog. Example:-  
 $\$10.00 - \$3.00 = \$7.00$   
 When one or more of the prices in any particular column (the \$10.00 column in this case) do not agree with the general wholesale market then the following adjustments are made in order to determine the live hog cost based on a given set of wholesale cuts and products market prices. In the column headed \$10.00, the sales return will be \$10.00. If a levied tax amounts to \$2.25 per 100 pounds and the necessary gross margin is 75¢, the sum of these two charges equals \$3.00. This amount when subtracted from the sale receipts equals the price that can be paid for 100 pounds of live hog.  
 $\$10.00 - \$3.00 = \$7.00$   
 $10.50 \times 1/2 = 16.37\%$   
 This amount of 16.37%, or about 18¢, is subtracted from the computed live value of \$7.00 to determine the actual value of the live hog when the general wholesale market quotations were the same, with the exception of pork loins, as the prices appearing in any one column, or the \$10.00 column in this case.  
 $\$7.00 - 18\% = \$6.82$   
 When the general wholesale market prices for certain cuts are higher than the prices appearing in any particular column, then the amount which represents the increased value of these higher priced cuts is added to the computed value of the hog in order to determine the actual value of 100 pounds of live hog.

LIVE HOG <sup>1/</sup> - U. S. MEDIUM GRADE

WHOLESALE PORK PRICING CHART

Cents per pound for wholesale pork carcass and products

STANDARD STYLE OF CUTTING  
Directions on opposite page

Wholesale cuts	Live hog cost per 100 pounds or live hog cost plus desired gross margin and tax levied																																			
	% of live hog weight	55.	50.	45.	40.	35.	30.	25.	20.	15.	10.	5.	0.	5.	10.	15.	20.	25.	30.	35.	40.	45.	50.	55.	60.	65.	70.	75.								
Carcass <sup>2/</sup>	67.40	1/3	3/4	1	1 2/5	2 1/2	4 1/2	6 1/2	7	8 1/2	11 1/2	14	15 1/2	16 1/2	18	19 1/2	21	22 1/2	23 1/2	25	26 1/2	27 1/2	29	30 1/2	32	33 1/2	34 1/2	35 1/2	36 1/2	37 1/2	39	40 1/2	41 1/2	42 1/2		
Belly No. 2 S.P.	4.65	3/4	1	1 1/2	2 1/2	5 1/2	7 1/2	9 1/2	11 1/2	13	14 1/2	16 1/2	17 1/2	19 1/2	21 1/2	22 1/2	24	26	27 1/2	29 1/2	31 1/2	33	35	36	37 1/2	39	40 1/2	42 1/2	44	46	48	49	50	51 1/2	53 1/2	55 1/2
Belly No. 3 S.P.	4.65	1/3	3/4	1	1 1/2	2 1/2	5 1/2	7 1/2	9 1/2	11 1/2	13	14 1/2	16 1/2	17 1/2	19 1/2	21 1/2	23	24 1/2	26 1/2	28 1/2	30 1/2	32	33 1/2	35 1/2	37 1/2	39	40 1/2	42 1/2	44	46	48	49 1/2	51 1/2	53 1/2		
Loin No. 2 9-13	10.50	1/2	3/4	1	1 1/2	2 1/2	5 1/2	7 1/2	9 1/2	10 1/2	12 1/2	14 1/2	16	17 1/2	19 1/2	21 1/2	23	24 1/2	26 1/2	28 1/2	30 1/2	32	33 1/2	35 1/2	37 1/2	39	40 1/2	42 1/2	44	46	48	49 1/2	51 1/2	53 1/2		
Hams - regular	7.13	1/2	3/4	1	1 1/2	2 1/2	5 1/2	7 1/2	9 1/2	10 1/2	12 1/2	14 1/2	16	17 1/2	19 1/2	21 1/2	23	24 1/2	26 1/2	28 1/2	30 1/2	32	33 1/2	35 1/2	37 1/2	39	40 1/2	42 1/2	44	46	48	49 1/2	51 1/2	53 1/2		
No. 2 13-18	7.12	1/2	3/4	1	1 1/2	2 1/2	5 1/2	7 1/2	9 1/2	10 1/2	12 1/2	13 1/2	15	16 1/2	18 1/2	20	21 1/2	23 1/2	25 1/2	27	28 1/2	30	31 1/2	33 1/2	35 1/2	37	38 1/2	40 1/2	42 1/2	44 1/2	46	47	48 1/2	50 1/2		
Hams - No. 3 regular-13-18	7.12	1/2	3/4	1	1 1/2	2 1/2	5 1/2	7 1/2	9 1/2	10 1/2	12 1/2	13 1/2	15	16 1/2	18 1/2	20	21 1/2	23 1/2	25 1/2	27	28 1/2	30	31 1/2	33 1/2	35 1/2	37	38 1/2	40 1/2	42 1/2	44 1/2	46	47	48 1/2	50 1/2		
New York <sup>3/</sup> shoulder 11-15	11.90	1/4	3/4	1	1 1/2	2 1/2	5 1/2	7 1/2	9 1/2	11 1/2	12 1/2	14	15 1/2	16 1/2	18 1/2	19 1/2	21	22 1/2	23 1/2	25 1/2	26 1/2	28	29 1/2	30 1/2	32 1/2	33 1/2	35	36 1/2	37 1/2	39 1/2	40 1/2	42				
Jowl - square cut 1-2	1.20	1/4	3/4	1	1 1/2	2 1/2	5 1/2	7 1/2	9 1/2	11 1/2	13 1/2	15	16 1/2	18 1/2	20	21 1/2	23 1/2	25 1/2	27	28 1/2	30	31 1/2	33 1/2	35 1/2	37	38 1/2	40 1/2	42 1/2	44 1/2	46	47	48 1/2	50 1/2			
Spare ribs half sheet	2.05	1/4	3/4	1	1 1/2	2 1/2	5 1/2	7 1/2	9 1/2	10 1/2	11 1/2	12 1/2	13 1/2	14 1/2	15 1/2	16 1/2	17 1/2	19	20	21	22	23	24	25 1/2	26 1/2	27 1/2	28 1/2	29 1/2	30 1/2	31 1/2	32 1/2	33 1/2	34 1/2			
Neckbones	1.25	1/8	3/4	1	1 1/2	2 1/2	5 1/2	7 1/2	9 1/2	11 1/2	13 1/2	15 1/2	17 1/2	19 1/2	21 1/2	23 1/2	25 1/2	27 1/2	29 1/2	31 1/2	33 1/2	35 1/2	37 1/2	39 1/2	40 1/2	41 1/2	42 1/2	43 1/2	44 1/2	45 1/2	46 1/2	47 1/2				
Feet	2.35	1/12	1/8	1	1 1/2	2 1/2	5 1/2	7 1/2	9 1/2	11 1/2	13 1/2	15 1/2	17 1/2	19 1/2	21 1/2	23 1/2	25 1/2	27 1/2	29 1/2	31 1/2	33 1/2	35 1/2	37 1/2	39 1/2	40 1/2	41 1/2	42 1/2	43 1/2	44 1/2	45 1/2	46 1/2	47 1/2				
Tail	.25	1/8	3/4	1	1 1/2	2 1/2	5 1/2	7 1/2	9 1/2	11 1/2	13 1/2	15 1/2	17 1/2	19 1/2	21 1/2	23 1/2	25 1/2	27 1/2	29 1/2	31 1/2	33 1/2	35 1/2	37 1/2	39 1/2	40 1/2	41 1/2	42 1/2	43 1/2	44 1/2	45 1/2	46 1/2					
Lean trimmings	3.10	1/4	3/4	1	1 1/2	2 1/2	5 1/2	7 1/2	9 1/2	10 1/2	12 1/2	13 1/2	14 1/2	15 1/2	16 1/2	17 1/2	18 1/2	19 1/2	20 1/2	21 1/2	22 1/2	23 1/2	24 1/2	25 1/2	26 1/2	27 1/2	28 1/2	29 1/2	30 1/2	31 1/2	32 1/2	33 1/2				
Liver	1.55	1/8	3/4	1	1 1/2	2 1/2	5 1/2	7 1/2	9 1/2	10 1/2	11 1/2	12 1/2	13 1/2	14 1/2	15 1/2	16 1/2	17 1/2	19	20	21	22	23	24	25 1/2	26 1/2	27 1/2	28 1/2	29 1/2	30 1/2	31 1/2	32 1/2	33 1/2	34 1/2			
Heart	.30	1/8	3/4	1	1 1/2	2 1/2	5 1/2	7 1/2	9 1/2	10 1/2	11 1/2	12 1/2	13 1/2	14 1/2	15 1/2	16 1/2	17 1/2	19	20	21	22	23	24	25 1/2	26 1/2	27 1/2	28 1/2	29 1/2	30 1/2	31 1/2	32 1/2	33 1/2	34 1/2			
Kidney	.25	1/8	3/4	1	1 1/2	2 1/2	5 1/2	7 1/2	9 1/2	10 1/2	11 1/2	12 1/2	13 1/2	14 1/2	15 1/2	16 1/2	17 1/2	19	20	21	22	23	24	25 1/2	26 1/2	27 1/2	28 1/2	29 1/2	30 1/2	31 1/2	32 1/2	33 1/2	34 1/2			
Head <sup>4/</sup>	5.20	1/8	3/4	1	1 1/2	2 1/2	5 1/2	7 1/2	9 1/2	10 1/2	11 1/2	13	14 1/2	15 1/2	17 1/2	18 1/2	20 1/2	21 1/2	22 1/2	24	25 1/2	27	28 1/2	29 1/2	30 1/2	31 1/2	32 1/2	33 1/2	34 1/2	35 1/2	36 1/2	37 1/2				
Lard <sup>5/</sup>	9.20	1/4	1	1 1/2	3	4 1/2	6	7 1/2	8 1/2	10 1/2	11 1/2	13	14 1/2	15 1/2	17 1/2	18 1/2	20 1/2	21 1/2	22 1/2	24	25 1/2	27	28 1/2	29 1/2	30 1/2	31 1/2	32 1/2	33 1/2	34 1/2	35 1/2	36 1/2	37 1/2				
Live hog per 100 pounds	\$25	50	75	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30			

<sup>1/</sup> Average live weight 180-250 pounds; average dressed weight 121-170 pounds. Thickness of back fat 1/2-1 inch.

<sup>2/</sup> Leaf fat and kidney out; head and ham facings off.

<sup>3/</sup> New York skinned shoulder 1 1/2 ribs.

<sup>4/</sup> Untrrimmed tongue and brain included.

<sup>5/</sup> Percentage fat yields- fat backs 4.85; leaf fat 1.60; leaf scrap .10; caul fat .50; ham facines .45 and fat trimmings .40.

## Equivalent mark-up percentages when computed on either cost price or selling price

Cost : Selling	:	Cost	:	Selling	::	Selling	:	Cost	:	Selling	:	Cost
price:	price	:	price	:	price	::	price	:	price	:	price	:
%	%	%	%	%	%	%	%	%	%	%	%	%
1	.99	51	33.77		1	1.01	51	104.08				
2	1.96	52	34.21		2	2.04	52	108.33				
3	2.91	53	34.64		3	3.09	53	112.77				
4	3.85	54	35.06		4	4.17	54	117.39				
5	4.76	55	35.48		5	5.26	55	122.22				
6	5.66	56	35.90		6	6.38	56	127.27				
7	6.54	57	36.31		7	7.53	57	132.56				
8	7.41	58	36.71		8	8.70	58	138.10				
9	8.26	59	37.11		9	9.89	59	143.90				
10	9.09	60	37.50		10	11.11	60	150.00				
11	9.91	61	37.89		11	12.36	61	156.41				
12	10.71	62	38.27		12	13.64	62	163.15				
13	11.50	63	38.65		13	14.94	63	170.27				
14	12.28	64	39.02		14	16.28	64	177.78				
15	13.04	65	39.39		15	17.64	65	185.71				
16	13.79	66	39.76		16	19.05	66	194.12				
17	14.53	67	40.12		17	20.48	67	203.03				
18	15.25	68	40.48		18	21.95	68	212.50				
19	15.97	69	40.83		19	23.46	69	222.58				
20	16.67	70	41.18		20	25.00	70	233.33				
21	17.36	71	41.52		21	26.58	71	244.83				
22	18.03	72	41.86		22	28.21	72	257.14				
23	18.70	73	42.20		23	29.87	73	270.37				
24	19.35	74	42.53		24	31.58	74	284.62				
25	20.00	75	42.86		25	33.33	75	300.00				
26	20.63	76	43.18		26	35.14	76	316.67				
27	21.26	77	43.50		27	36.99	77	334.78				
28	21.88	78	43.82		28	38.89	78	354.54				
29	22.48	79	44.13		29	40.85	79	376.19				
30	23.08	80	44.44		30	42.86	80	400.00				
31	23.66	81	44.75		31	44.93	81	426.32				
32	24.24	82	45.05		32	47.06	82	455.56				
33	24.81	83	45.36		33	49.25	83	488.24				
34	25.37	84	45.65		34	51.52	84	525.00				
35	25.93	85	45.95		35	53.84	85	566.67				
36	26.47	86	46.24		36	56.25	86	614.29				
37	27.01	87	46.52		37	58.73	87	669.23				
38	27.54	88	46.81		38	61.29	88	733.33				
39	28.06	89	47.09		39	63.93	89	809.09				
40	28.57	90	47.37		40	66.67	90	900.00				
41	29.08	91	47.64		41	69.49	91	1011.11				
42	29.58	92	47.92		42	72.41	92	1150.00				
43	30.07	93	48.19		43	75.44	93	1328.57				
44	30.56	94	48.45		44	78.57	94	1566.67				
45	31.03	95	48.72		45	81.82	95	1900.00				
46	31.51	96	48.98		46	85.19	96	2400.00				
47	31.97	97	49.24		47	88.68	97	3233.33				
48	32.43	98	49.49		48	92.31	98	4900.00				
49	32.89	99	49.75		49	96.08	99	9900.00				
50	33.33	100	50.00		50	100.00						

